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IN THE SENATE

BY SENATORS MCNEALY AND  
BRONSON

SENATE BILL NO. 140

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act extending the excise tax on intoxicating liquors to those sold and delivered on military reservations; amending Sec. 35-4-32, ACLA 1949 as amended; and providing for an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

Section 1. The excise tax imposed on intoxicating liquors in Sec. 35-4-32, ACLA 1949 as amended by Ch. 73, SLA 1957, is expressly extended to cover, and is imposed upon, all intoxicating liquors, including malt beverages and wines, delivered and sold upon military reservations, bases, vessels and installations within the State of Alaska.

Sec. 2. Sec. 35-4-32, ACLA 1949 as amended by Ch. 70, SLA 1951, Ch. 79, SLA 1953, and Ch. 42, SLA 1957 is amended to read as follows:

Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUOR SOLD:  
MONTHLY PAYMENTS: PENALTY AND INTEREST. Each such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor shall on or before the last day of each calendar month, airmail, postage prepaid, to the Commissioner of Revenue [TERRITORIAL TAX COMMISSIONER] at Juneau, Alaska, a statement containing a true account of the total number of gallons, including fractional gallons, together with the respective names and Alaskan addresses of, and itemized as

1 to the respective gallonage of each such kind of liquor sold  
2 to, or consigned to, the respective buyers or any consignees  
3 thereof which such brewer, distiller, bottler, jobber,  
4 wholesaler, or manufacturer sold or consigned to such buyers  
5 or consignees in Alaska during the immediately preceding  
6 calendar month, and shall pay monthly to the Commissioner of  
7 Revenue [TERRITORIAL TAX COMMISSIONER], all taxes, computed  
8 at the foregoing or the then prevailing rates, on the respec-  
9 tive total quantities of such respective classes of liquor  
10 so sold or consigned to such buyers or consignees during the  
11 immediately preceding calendar month. The monthly return  
12 shall be filed and the tax paid on or before the last day of  
13 each calendar month to cover the immediately preceding  
14 calendar month.

15 [PROVIDED, HOWEVER, THAT EACH SUCH BREWER, DISTILLER,  
16 BOTTLER, JOBBER, WHOLESALER, MANUFACTURER OR OTHER CONSIGNOR  
17 SHALL BE ENTITLED TO A CREDIT FOR ANY AND ALL EXCISE TAXES  
18 PAID ON SUCH ALCOHOLIC BEVERAGES AS MAY HAVE BEEN SOLD AND  
19 DELIVERED TO ANY U. S. GOVERNMENT OPERATED VESSEL FOR SHIP  
20 STORES, SHIP'S SERVICE STORES, AND TO ANY POST EXCHANGE,  
21 OFFICERS CLUB, NON-COMMISSIONED OFFICERS CLUB, OR ANY CLUB  
22 MAINTAINED FOR ENLISED PERSONNEL, AND TO ANY AND ALL OTHER  
23 AUTHORIZED BEVERAGE DISPENSERS ON ANY MILITARY, NAVAL, AIR  
24 FORCE OR GOVERNMENTAL RESERVATION WITHIN THE TERRITORY OF  
25 ALASKA UPON FURNISHING PROOF IN THE FORM OF SIGNED AND CER-  
26 TIFIED INVOICES EVIDENCING SUCH SALES TO SUCH MILITARY, NAVAL,  
27 AIR FORCE OR GOVERNMENTAL LIQUOR DISPENSARY. UPON RECEIPT,  
28 BY THE TERRIRORIAL TAX COMMISSIONER, OF THE MONTHLY STATE-  
29 MENT HEREINABOVE PROVIDED FOR, SAID COMMISSIONER SHALL

1 PROMPTLY ALLOW CREDIT TO THE ACCOUNT OF, AND ISSUE A NOTICE  
2 SHOWING THE AMOUNT OF CREDIT ALLOWED TO, SUCH BREWER, DIS-  
3 TILLER, BOTTLER, JOBBER WHOLESALER OR OTHER CONSIGNOR FOR  
4 THAT PORTION OF THE EXCISE TAXES WHICH SHALL HAVE BEEN PAID  
5 ON SALES MADE TO ANY U. S. GOVERNMENT OPERATED VESSEL FOR  
6 SHIPS STORES SHIP'S SERVICE STORES, AND TO ANY POST EXCHANGE,  
7 OFFICERS CLUB NON-COMMISSIONER OFFICERS CLUB OR TO ANY OTHER  
8 CLUB MAINTAINED FOR ENLISTED PERSONNEL, AND TO ANY AND ALL  
9 AUTHORIZED MILITARY, NAVAL, AIR FORCE OR GOVERNMENTAL DISPEN-  
10 SARIES, AS EVIDENCED BY PROPERLY SIGNED AND CERTIFIED IN-  
11 VOICES PROVING SUCH SALES. THE AMOUNT OF CREDIT ALLOWED ON  
12 SALES MADE TO ANY U. S. GOVERNMENT VESSEL FOR SHIP STORES,  
13 SHIP'S SERVICE STORES, OR TO ANY POST EXCHANGE, OFFICERS CLUB,  
14 OR ANY CLUB MAINTAINED FOR ENLISTED PERSONNEL AND TO MILITARY,  
15 NAVAL, AIR FORCE OR GOVERNMENTAL LIQUOR DISPENSARIES IN THE  
16 TERRITORY OF ALASKA SHALL BE APPLIED ONLY AGAINST THE EXCISE  
17 TAXES BECOMING DUE THE TERRITORY OF ALASKA FROM SAID BREWER,  
18 DISTILLER, BOTTLER, JOBBER, WHOLESALER, MANUFACTURER OR  
19 OTHER CONSIGNOR BECAUSE OF SALES OF INTOXICATING LIQUORS  
20 MADE FROM AND AFTER THE EFFECTIVE DATE OF CHAPTER 79, SESSION  
21 LAWS OF ALASKA 1953. IN ORDER TO OBTAIN THE EXCISE TAX  
22 CREDIT HEREIN PROVIDED FOR, THE CLAIMANT SHALL IN MAKING THE  
23 MONTHLY STATEMENT REQUIRED BY LAW, CERTIFY AS TO THE TRUTH-  
24 FULNESS OF THE INVOICE AND QUANTITIES UPON WHICH SUCH CLAIM  
25 TO SAID CREDIT IS BASED. PROVIDED, HOWEVER, THAT NO CREDIT  
26 SHALL BE CLAIMED OR ALLOWED ON ACCOUNT OF SALES MADE TO  
27 CIVILIAN CLUBS OR STORES LOCATED ON MILITARY, NAVAL, AIR  
28 FORCE OR GOVERNMENTAL RESERVATIONS.]

29 In the case of any failure to make and file a return

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and remit the tax within the time prescribed by law or prescribed by the Tax Commissioner in pursuance of law, unless such failure is due to reasonable cause and not due to wilful neglect, there shall be added to the tax, 5 per cent if the failure is for not more than 30 days, with an additional 5 per cent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25% in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added should be collected in the same manner as the tax; Provided, that in all cases of delinquency the legal rate of interest shall be assessed.

Sec. 3. This Act shall take effect immediately upon its passage and approval or upon its becoming law without such approval.