

1 IN THE SENATE BY THE FINANCE COMMITTEE

2 CS FOR SENATE BILL NO. 140

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act extending the excise tax on in-
7 toxicating liquors to those sold and de-
8 livered on military reservations, bases,
9 vessels, and installations; amending Sec.
10 35-4-32, ACLA 1949 as amended; and providing
11 for an effective date."

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

13 Section 1. The excise tax imposed on intoxicating liquors
14 in Sec. 35-4-32, ACLA 1949 as amended by Ch. 73, SLA 1957, is
15 expressly extended to cover, and is imposed upon, all intoxicating
16 liquors, including wines, but excluding malt beverages, of 3.2%
17 alcoholic content or less, delivered and sold upon military
18 reservations, bases, vessels, and installations within the State
19 of Alaska.

20 Sec. 2. Sec. 35-4-32, ACLA 1949 as amended by Ch. 70, SLA
21 1951, Ch. 79, SLA 1953, and Ch. 42, SLA 1957 is amended to read
22 as follows:

23 Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUOR SOLD:
24 MONTHLY PAYMENTS: PENALTY AND INTEREST. Each such brewer,
25 distiller, bottler, jobber, wholesaler, manufacturer or
26 other consignor shall on or before the last day of each
27 calendar month, airmail, postage prepaid, to the Commissioner
28 of Revenue [TERRITORIAL TAX COMMISSIONER] at Juneau, Alaska,
29 a statement containing a true account of the total number of

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

17 Provided, however, that each such brewer, distiller,
18 bottler, jobber, wholesaler, manufacturer or other con-
19 signor shall be entitled to a credit for any and all excise
20 taxes paid on all malt beverages of 3.2% alcoholic content or
21 less [SUCH ALCOHOLIC BEVERAGES] as may have been sold and
22 delivered to any U. S. Government operated vessel for ship
23 stores, ship's service stores, and to any post exchange,
24 officers club, non-commissioned officers club, or any club
25 maintained for enlisted personnel, and to any and all other
26 authorized beverage dispensers on any military, naval, air
27 force or Governmental reservation within the State [TERRI-
28 TORY] of Alaska upon furnishing proof in the form of signed
29 and certified invoices evidencing such sales to such

1 military, naval, air force or Governmental liquor dispensary.
2 Upon receipt, by the [TERRITORIAL TAX] Commissioner of
3 Revenue, of the monthly statement hereinabove provided for,
4 said Commissioner shall promptly allow credit to the account
5 of, and issue a notice showing the amount of credit allowed
6 to, such brewer, distiller, bottler, jobber, wholesaler,
7 manufacturer or other consignor for that portion of the ex-
8 cise taxes which shall have been paid on sales of malt
9 beverages of 3.2% alcoholic content or less made to any U. S.
10 Government operated vessel for ships stores, ship's service
11 stores, and to any post exchange, officers club, non-
12 commissioned officers club or to any other club maintained
13 for enlisted personnel, and to any and all authorized mili-
14 tary, naval, air force or Governmental dispensaries, as
15 evidenced by properly signed and certified invoices proving
16 such sales. The amount of credit allowed on sales made to
17 any U. S. Government vessel for ship stores, ship's service
18 stores, or to any post exchange, officers club, or any club
19 maintained for enlisted personnel and to military, naval,
20 air force or Governmental liquor dispensaries in the State
21 [TERRITORY] of Alaska shall be applied only against the
22 excise taxes becoming due the State [TERRITORY] of Alaska
23 from said brewer, distiller, bottler, jobber, wholesaler,
24 manufacturer or other consignor because of sales of malt
25 beverages of 3.2% alcoholic content or less [INTOXICATING
26 LIQUORS] made from and after the effective date of Chapter
27 79, Session Laws of Alaska 1953. In order to obtain the
28 excise tax credit herein provided for, the claimant shall
29 in making the monthly statement required by law, certify as

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to the truthfulness of the invoice and quantities upon which such claim to said credit is based. Provided, however, that no credit shall be claimed or allowed on account of sales made to civilian clubs or stores located on military, naval, air force or Governmental reservations.

In the case of any failure to make and file a return and remit the tax within the time prescribed by law or prescribed by the [TAX] Commissioner of Revenue 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 on the day after its passage and approval or on the day it becomes law without such approval.