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IN THE SENATE BY THE FINANCE COMMITTEE

CS FOR 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, bases, vessels, and installations; 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, and including 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

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

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

1 Commissioner of Revenue, of the monthly statement hereinabove
2 provided for, said Commissioner shall promptly allow credit
3 to the account of, and issue a notice showing the amount of
4 credit allowed to, such brewer, distiller, bottler, jobber,
5 wholesaler, manufacturer or other consignor for that portion
6 of the excise taxes which shall have been paid on sales of
7 malt beverages made to any U. S. Government operated vessel
8 for ships stores, ship's service stores, and to any post
9 exchange, officers club, non-commissioned officers club or to
10 any other club maintained for enlisted personnel, and to any
11 and all authorized military, naval, air force or Governmental
12 dispensaries, as evidenced by properly signed and certified
13 invoices proving such sales. The amount of credit allowed on
14 sales made to any U. S. Government vessel for ship stores,
15 ship's service stores, or to any post exchange, officers club,
16 or any club maintained for enlisted personnel and to military,
17 naval, air force or Governmental liquor dispensaries in the
18 State [TERRITORY] of Alaska shall be applied only against the
19 excise taxes becoming due the State [TERRITORY] of Alaska
20 from said brewer, distiller, bottler, jobber, wholesaler,
21 manufacturer or other consignor because of sales of malt
22 beverages [INTOXICATING LIQUORS] made from and after the
23 effective date of Chapter 79, Session Laws of Alaska 1953.
24 In order to obtain the excise tax credit herein provided for,
25 the claimant shall in making the monthly statement required
26 by law, certify as to the truthfulness of the invoice and
27 quantities upon which such claim to said credit is based.
28 Provided, however, that no credit shall be claimed or allowed
29 on account of sales made to civilian clubs or stores located

1 on military, naval, air force or Governmental reservations.

2 In the case of any failure to make and file a return
3 and remit the tax within the time prescribed by law or pre-
4 scribed by the [TAX] Commissioner of Revenue in pursuance of
5 law, unless such failure is due to reasonable cause and not
6 due to wilful neglect, there shall be added to the tax, 5
7 per cent if the failure is for not more than 30 days, with
8 an additional 5 per cent for each additional 30 days or
9 fraction thereof during which such failure continues, not
10 exceeding 25% in the aggregate. The amount so added to any
11 tax shall be collected at the same time and in the same
12 manner and as a part of the tax unless the tax has been paid
13 before the discovery of the neglect, in which case the
14 amount so added should be collected in the same manner as
15 the tax; Provided, that in all cases of delinquency the legal
16 rate of interest shall be assessed.

17 Sec. 3. This Act shall be effective on and after April 1,
18 1960.