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IN THE SENATE

BY SENATOR MCNEES

SENATE BILL NO. 91

IN THE LEGISLATURE OF THE STATE OF ALASKA  
SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to excise tax on intoxicating liquors; amending Sec. 35-4-32, ACLA 1949 as last amended by Ch. 42, SLA 1957; and providing for an effective date."

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

Section 1. 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:

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 [TERRITORIAL TAX] Commissioner of Revenue 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 to the respective gallonage of each such kind of liquor sold to, or consigned to, the respective buyers or any consignee thereof which such brewer, distiller, bottler, jobber, wholesaler, or manufacturer sold or consigned to such buyers or consignees in Alaska during the immediately preceding calendar month, and shall pay monthly to the [TERRITORIAL TAX] Commissioner of Revenue, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such

1            respective classes of liquor so sold or consigned to such  
2            buyers or consignees during the immediately preceding calen-  
3            dar month. The monthly return shall be filed and the tax  
4            paid on or before the last day of each calendar month to  
5            cover the immediately preceding calendar month.

6            Provided, however, that each brewer, distiller, bottler,  
7            jobber, wholesaler, manufacturer or other consignor shall be  
8            entitled to a credit for any and all excise taxes paid on  
9            all malt [SUCH ALCOHOLIC] beverages as may have been sold and  
10           delivered to any U. S. Government operated vessel for ship  
11           stores, ship's service stores, and to any post exchange,  
12           officers club, non-commissioned officers club, or any club  
13           maintained for enlisted personnel, and to any and all other  
14           authorized beverage dispensers on any military, naval, air  
15           force or Governmental reservation within the State [TERRI-  
16           TORY] of Alaska upon furnishing proof in the form of signed  
17           and certified invoices evidencing such sales to such mili-  
18           tary, naval, air force or Governmental liquor dispensary.  
19           Upon receipt, by the [TERRITORIAL TAX] Commissioner of  
20           Revenue, of the monthly statement hereinabove provided for,  
21           said Commissioner shall promptly allow credit to the account  
22           of, and issue a notice showing the amount of credit allowed  
23           to, such brewer, distiller, bottler, jobber, wholesaler,  
24           manufacturer or other consignor for that portion of the ex-  
25           cise taxes which shall have been paid on sales of malt  
26           beverages made to any U. S. Government operated vessel for  
27           ships stores, ship's service stores, and to any post exchange,  
28           officers club, non-commissioned officers club, or to any  
29           other club maintained for enlisted personnel, and to any and

1 all authorized military, naval, air force or Governmental  
2 dispensaries, as evidenced by properly signed and certified  
3 invoices proving such sales. The amount of credit allowed  
4 on sales made to any U. S. Government vessel for ship stores,  
5 ship's service stores or to any post exchange, officers club,  
6 or any club maintained for enlisted personnel and to mili-  
7 tary, naval, air force or Governmental liquor dispensaries in  
8 the State [TERRITORY] of Alaska shall be applied only against  
9 the excise taxes becoming due to the State [TERRITORY] of  
10 Alaska from said brewer, distiller, bottler, jobber, whole-  
11 saler, manufacturer or other consignor because of sales of  
12 malt beverages [INTOXICATING LIQUORS] made from and after the  
13 effective date of Ch. 79, SLA 1953. In order to obtain the  
14 excise tax credit herein provided for, the claimant shall in  
15 making the monthly statement required by law, certify as to  
16 the truthfulness of the invoice and quantities upon which  
17 such claim to said credit is based. Provided, however, that  
18 no credit shall be claimed or allowed on account of sales  
19 made to civilian clubs or stores located on military, naval,  
20 air force or Governmental reservations.

21 In the case of any failure to make and file a return  
22 and remit the tax within the time prescribed by law or pre-  
23 scribed by the [TAX] Commissioner of Revenue in pursuance of  
24 law, unless such failure is due to reasonable cause and not  
25 due to willful neglect, there shall be added to the tax, 5  
26 per cent if the failure is for not more than 30 days, with  
27 an additional 5 per cent for each additional 30 days or  
28 fraction thereof during which such failure continues, not  
29 exceeding 25% in the aggregate. The amount so added to any

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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. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.