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IN THE SENATE BY SENATORS OWEN AND COGHILL
SENATE BILL NO. 128
IN THE LEGISLATURE OF THE STATE OF ALASKA
SECOND LEGISLATURE - FIRST SESSION
A BILL

For an Act entitled: "An Act relating to the relief of tax liability incurred under the Cigarette Tax Act; and providing for an effective date."

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

Section 1. The purpose of this Act is to relieve the tax liability of a class of vendors of tobacco products who the legislature has determined have in good faith attempted to comply with the Cigarette Tax Act, but who have been over a period of approximately three years misinformed by the state as to their liability and who have as a result not collected any cigarette tax from the retailer or ultimate consumer of cigarettes purchased on military reservations. The legislature determines that this tax relief is necessitated by the gross inequity created by the state in giving misinformation regarding tax liability, and that this relief is given to this class of taxpayers in the best interest of the state.

Sec. 2. Vendors of tobacco products are relieved of any tax liability, including penalties and interest, incurred under Ch. 187, SLA 1955, before December 1, 1960, for cigarettes sold for resale through vending machines on military reservations when the tax was not included in the retail sales price.

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.