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IN THE HOUSE

BY THE COMMERCE COMMITTEE
BY REQUEST

HOUSE BILL NO. 397

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRD LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to the cigarette tax; and providing for an effective date."

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

* Section 1. AS 43.50.030(b) is amended to read:

(b) For each license issued to a distributor or wholesaler-distributor, and for each renewal, the fee is \$50.

* Sec. 2. AS 43.50 is amended by adding a new section to read:

Sec. 43.50.035. WHOLESALER-DISTRIBUTOR LICENSE. A person may qualify for a wholesaler-distributor license by furnishing a good and sufficient surety bond in an amount equal to twice the average monthly return and in no case less than \$5,000, payable to the Department of Revenue and approved by the Department of Law. If a wholesaler-distributor fails to pay the cigarette tax when due, his bond may be forfeited and his license revoked. The department may issue permits in place of bonds to resident holders of wholesaler-distributor licenses doing business wholly within the state who pay the tax before shipment.

* Sec. 3. AS 43.50.080 is amended to read:

Sec. 43.50.080. RETURNS. (a) On or before the last day of [BEFORE THE 16TH. OF] each calendar month a licensee shall file with the department a return, under penalty of perjury, for each place of business. The return shall state the number of cigarettes manufactured, imported, or acquired

1 by the licensee during the preceding calendar month, and
2 other information which the department requires. If a
3 licensee ceases to import or acquire cigarettes, he shall
4 immediately file with the department a return for the period
5 ending with the cessation.

6 (b) A person holding a wholesaler-distributor license
7 under sec. 35 of this chapter shall file a return with the
8 department on or before the last day of each calendar month.
9 The return shall state the number of cigarettes sold, includ-
10 ing those cigarettes exempt from tax, and remit the tax due
11 by the wholesaler-distributor for the preceding calendar
12 month and other information which the department may require.

13 * Sec. 4. AS 43.50.100(a) is amended to read:

14 (a) If the tax [OR PENALTY] is not paid, the department
15 shall assess the additional amount due and may add to it
16 interest at the rate of six per cent a year from the due
17 date until paid, and, unless the failure is due to reasonable
18 cause and not due to wilful neglect, shall add to the tax
19 five per cent for each 30 days or fraction of 30 days during
20 which the failure continues, not exceeding 25 per cent in the
21 aggregate. The department shall notify the licensee by mail
22 of the additional amount, and the additional amount is due
23 and shall be paid within 10 days from the date of the notice,
24 or within a further time which the department provides.

25 * Sec. 5. This Act takes effect on July 1, 1964.
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