

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 HOUSE BILL NO. 431

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An emergency Act relating to excise taxes  
7 on intoxicating liquors; and providing for  
8 an effective date."

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

10 \* Section 1. EMERGENCY EXCISE TAX CREDIT ON INTOXICATING  
11 LIQUORS. A wholesaler or jobber of intoxicating liquors having  
12 a state license to do business on March 27, 1964 is entitled to  
13 a credit for excise taxes paid or due the state on intoxicating  
14 liquors which were lost, destroyed, rendered unmarketable or con-  
15 demned by reason of the natural disaster occurring on March 27,  
16 1964.

17 \* Sec. 2. PROCEDURE FOR OBTAINING TAX CREDIT. To obtain the  
18 excise tax credit provided for in this Act, the claimant, no later  
19 than 30 days after the effective date of this Act, shall file with  
20 the Department of Revenue a verified claim in the manner and form  
21 required by the department. Upon receipt of a claim properly  
22 filed, the department shall promptly allow credit to the account  
23 of, and issue a notice showing the amount of credit allowed to the  
24 claimant, for the full amount of the excise taxes paid or due the  
25 state on the intoxicating liquors designated in Section 1 of this  
26 Act.

27 \* Sec. 3. FALSE CLAIMS. A person who, in making and sub-  
28 scribing a claim for tax credit authorized by this Act, wilfully  
29 falsifies any material matter set forth in the claim is guilty of

1 a felony, and upon conviction is subject to the penalties pre-  
2 scribed for perjury under the laws of the state. In this section  
3 "person" includes an officer, agent, or employee of a corporation.

4 \* Sec. 4. This Act takes effect on the day after its passage  
5 and approval or on the day it becomes law without such approval.  
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