

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, if at the time of the disaster such products were being held
17 for sale by the claimant, and further that the claimant was not
18 indemnified by a valid claim of insurance or otherwise in respect
19 to the tax on the liquors covered by the claim.

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

1 * Sec. 3. FALSE CLAIMS. A person who, in making and sub-
2 scribing a claim for tax credit authorized by this Act, wilfully
3 falsifies any material matter set forth in the claim is guilty of
4 a felony, and upon conviction is subject to the penalties pre-
5 scribed for perjury under the laws of the state. In this section
6 "person" includes an officer, agent, or employee of a corporation.

7 * Sec. 4. This Act takes effect on the day after its passage
8 and approval or on the day it becomes law without such approval.
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29