

1 IN THE HOUSE BY THE FINANCE COMMITTEE

2 HOUSE BILL NO. 434

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to a refund to retailers
7 of a portion of the purchase price paid by
8 them for intoxicating liquors which repre-
9 sents excise tax paid to the state by the
10 wholesaler; and providing for an effective
11 date."

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

13 * Section 1. EMERGENCY EXCISE TAX REFUND ON INTOXICATING
14 LIQUORS. A retailer of intoxicating liquors having a state
15 license to do business on March 27, 1964, is entitled to a refund
16 of the part of the purchase price paid by him to a wholesaler for
17 intoxicating liquors which were lost, destroyed, rendered un-
18 marketable, or condemned by reason of the natural disaster
19 occurring on March 27, 1964, which represents the excise tax on
20 those liquors paid by the wholesaler to the state unless otherwise
21 indemnified for such tax.

22 * Sec. 2. PROCEDURE FOR OBTAINING TAX REFUND. To obtain the ex-
23 cise tax refund provided for in this Act, the claimant, not later
24 than 30 days after the effective date of this Act, shall file with
25 the Department of Revenue a verified claim in the manner and form
26 required by the department. Upon receipt of a claim properly filed,
27 the department shall make any investigation of the facts stated in
28 the claim which it considers necessary, and shall allow all or any
29 valid part of the claim, and advise the claimant of its action.

1 When money becomes available, the department shall refund to the
2 claimant the full amount of the excise tax paid by the retailer
3 to the wholesaler as a part of the purchase price on the intoxicat-
4 ing liquor designated in sec. 1 of this Act.

5 * Sec. 3. A person who, in making and subscribing a claim for
6 tax refund authorized by this Act, wilfully falsified any mater-
7 ial matter set forth in the claim is guilty of a felony, and upon
8 conviction is subject to the penalties prescribed for perjury
9 under the laws of the state. In this section, "person" includes
10 an officer, agent, or employee of a corporation.

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

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