

1 IN THE SENATE

BY THE RULES COMMITTEE

2 SENATE BILL NO. 334

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 the cigarette tax; and
7 providing for an effective date."

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

9 * Section 1. AS 43.50.303(b) is amended to read:

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

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

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

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

25 Sec. 43.50.080. RETURNS. (a) On or before the last
26 day of [BEFORE THE 16TH OF] each calendar month a licensee
27 shall file with the department a return, under penalty of
28 perjury, for each place of business. The return shall state
29 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 licen-
3 see 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 July 1, 1964.
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