

1 IN THE HOUSE

BY THE RULES COMMITTEE BY REQUEST  
OF THE LEGISLATIVE COUNCIL

2 HOUSE BILL NO. 6

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SPECIAL SESSION

5 A BILL

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

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

12 \* Section 1. A retailer of intoxicating liquors having a state license  
13 to do business on August 14, 1967, is entitled to a refund of the part of  
14 the purchase price paid by him to a wholesaler for intoxicating liquors  
15 which were condemned and destroyed by the state by reason of the natural  
16 disaster occurring on August 14, 1967, and which represents the excise tax  
17 on those liquors paid by the wholesaler to the state unless otherwise  
18 indemnified for the tax.

19 \* Sec. 2. To obtain the excise tax refund provided for in this Act, the  
20 claimant shall file with the Department of Revenue a claim verified by  
21 department receipts given for the condemned liquors. When money becomes  
22 available the department shall refund to the claimant the full amount of  
23 the excise tax paid by the retailer to the wholesaler as a part of the  
24 purchase price of the intoxicating liquor designated in sec. 1 of this Act.

25 \* Sec. 3. A person who, in making and subscribing a claim for tax re-  
26 fund authorized by this Act, wilfully falsifies any material matter set out  
27 in the claim or receipt is guilty of a felony, and upon conviction is sub-  
28 ject to the penalties prescribed for perjury under the laws of this state.  
29 In this section, "person" includes an officer, agent, or employee of a

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corporation. )E

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