

Introduced: 9/29/67
Referred: Finance (Judiciary)

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 date."

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

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

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

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

1 * Sec. 4. This Act takes effect on the day after its passage and approval
2 or on the day it becomes law without approval.
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29