

1 IN THE HOUSE

BY THE RULES COMMITTEE BY REQUEST  
OF THE LEGISLATIVE COUNCIL

2 HOUSE BILL NO. 7

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SPECIAL SESSION

5 A BILL

6 For an Act entitled: "An emergency Act relating to excise taxes on intoxi-  
7 cating liquors; and providing for an effective date."

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

9 \* Section 1. EMERGENCY EXCISE TAX CREDIT ON INTOXICATING LIQUORS. A  
10 wholesaler or jobber of intoxicating liquors having a state license to do  
11 business on August 14, 1967, is entitled to a credit for excise taxes paid  
12 the state on intoxicating liquors which were condemned by the state due to  
13 the flooding in the Fairbanks, Nenana areas, and for which the wholesaler  
14 or jobber has a receipt showing the intoxicating liquors were condemned, if  
15 at the time of the disaster the products were being held for sale by the  
16 claimant, and further that the claimant was not indemnified by a valid  
17 claim of insurance or otherwise in respect to the tax on the liquors  
18 covered by the claim.

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

28 \* Sec. 3. FALSE CLAIMS. A person who, in making and subscribing a  
29 claim for tax credit authorized by this Act, wilfully falsifies any material

1 matter set out in the claim is guilty of a felony, and upon conviction is  
2 subject to the penalties prescribed for perjury under the laws of the  
3 state. In this section "person" includes an officer, agent, or employee  
4 of a corporation.

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

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