

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. 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
7 intoxicating liquors; and providing for an
8 effective date."

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

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

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

29 * Sec. 3. FALSE CLAIMS. A person who, in making and subscribing a claim

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

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

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