

Introduced: 1/17/72  
Referred: State Affairs

1 IN THE HOUSE

BY ORBECK, COLLETTA,  
MCVEIGH AND RANDOLPH

2 HOUSE BILL NO. 528

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act establishing a credit for excise tax paid on  
7 alcoholic beverages sold to instrumentalities of the  
8 United States government to be dispensed on military  
9 reservations."

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

11 \* Section 1. AS 43.60.020 is amended by adding new subsections to read:

12 (c) Each brewer, distiller, bottler, jobber, wholesaler, manu-  
13 facturer, or other consignor is entitled to a credit for excise taxes  
14 paid on alcoholic beverages which have been sold and delivered to a  
15 United States government operated vessel for ship's stores, ship's  
16 service stores, and to a post exchange, officers club, noncommissioned  
17 officers club, or club maintained for enlisted personnel, and to other  
18 authorized beverage dispensers on a military, naval, air force or  
19 governmental reservation in the state upon furnishing proof in the  
20 form of signed and certified invoices evidencing sales to a military,  
21 naval, air force or governmental liquor dispensary.

22 (d) Upon receipt of the monthly statement, the department shall  
23 promptly allow credit to the account of, and issue a notice showing the  
24 amount of credit allowed to, the brewer, distiller, bottler, jobber,  
25 wholesaler, manufacturer, or other consignor for that portion of the  
26 excise taxes which have been paid on sales which are exempted under  
27 (c) of this section.

28 (e) To obtain the excise tax credit provided for in this section,  
29 the claimant shall certify in the monthly statement as to the

1 truthfulness of the invoice and quantities upon which the claim to the  
2 credit is based. No credit may be claimed or allowed on account of  
3 sales made to civilian clubs or stores located on military, naval,  
4 air force, or governmental reservations.  
5  
6  
7  
8

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29