

Original sponsor: Rules Committee by
request of the Governor

Offered: 4/18/75
Referred: Finance

1 IN THE HOUSE

BY THE COMMERCE COMMITTEE

2 CS FOR HOUSE BILL NO. 308

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tobacco taxation; and providing
7 for an effective date."

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

9 * Section 1. AS 43.50.190(a) is amended to read:

10 (a) There is levied an excise tax of three and three-quarter
11 [ONE AND ONE-HALF] mills on each cigarette imported or acquired in this
12 state.

13 * Sec. 2. AS 43.18.100(b) is amended to read:

14 (b) The commissioner shall administer the program of reimburse-
15 ment authorized under this section and shall provide by regulation for
16 the filing of applications for reimbursement, the form of proof of
17 costs for which application for reimbursement is made, and other regula-
18 tions necessary to administer the program. The commissioner shall
19 exclude from the total school construction cost of the local district
20 all state and federal funds included in these costs except funds pro-
21 vided under this section and AS 43.50.140. [IN APPROVING APPLICATIONS
22 FOR REIMBURSEMENT, THE COMMISSIONER SHALL OFFSET AGAINST THE AMOUNT OF
23 REIMBURSEMENT AUTHORIZED THE AMOUNT OF ANY FUNDS DISTRIBUTED TO THE
24 BOROUGH OR CITY IN THE SECOND PRECEDING FISCAL YEAR FROM THE SCHOOL
25 FUND PROVIDED FOR IN AS 43.50.140.]

26 * Sec. 3. AS 43.50.090(a) is amended to read:

27 (a) There is levied an excise tax of two and one-half mills on
28 each cigarette imported or acquired in the state. Each licensee shall,
29 at the time of filing the return required by sec. 80 of this chapter,

1 pay to the department the excise for the calendar month covered by the
2 return, deducting three [ONE] per cent of the total tax due, which he
3 shall retain to cover his expense of accounting and filing returns.
4 Cigarettes upon which the excise is imposed are not again subject to the
5 excise when acquired by another person.

6 * Sec. 4. This Act takes effect July 1, 1975.
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