

1 IN THE SENATE

BY FERGUSON

2 SENATE BILL NO. 198 *am*

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 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 November 14, 1974, is entitled to a refund of the part of the
13 purchase price paid by him to a wholesaler for intoxicating liquors which were
14 condemned and destroyed by the proper authorities by reason of the natural
15 disaster declared by President Ford on November 14, 1974, and which repre-
16 sents the excise tax on those liquors paid by the wholesaler to the state
17 unless otherwise indemnified by 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 depart-
20 ment receipts given for the condemned liquors. When money becomes available
21 the department shall refund to the claimant the full amount of the excise tax
22 paid by the retailer to the wholesaler as a part of the purchase price of the
23 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 to
27 the penalties prescribed for perjury under the laws of this state. In this
28 section, "person" includes an officer, agent, or employee of a corporation.

29 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-

1 070(c).

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