

Introduced: 4/15/77  
Referred: Finance

1 IN THE HOUSE

BY NAKAK

2 HOUSE BILL NO. 479

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH 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 cigarettes which  
8 represents excise tax paid to the state by the whole-  
9 saler; and providing for an effective date."

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

11 \* Section 1. A retailer of cigarettes having a state license to do busi-  
12 ness on November 14, 1974 is entitled to a refund of the part of the purchase  
13 price paid by him to a wholesaler for cigarettes which were destroyed by rea-  
14 son of the natural disaster declared by President Ford on November 14, 1974,  
15 and which represents the excise tax on those cigarettes paid by the wholesaler  
16 to the state unless otherwise indemnified for the tax.

17 \* Sec. 2. To obtain the excise tax refund provided for in this Act, the  
18 claimant shall file with the Department of Revenue a claim verified by depart-  
19 ment receipts given for the condemned cigarettes. When money becomes avail-  
20 able, the department shall refund to the claimant the full amount of the  
21 excise tax paid by the retailer to the wholesaler as a part of the purchase  
22 price of the cigarettes designated in sec. 1 of this Act.

23 \* Sec. 3. A person who, in making and subscribing a claim for tax refund  
24 authorized by this Act, wilfully falsifies any material matter set out in the  
25 claim or receipt is guilty of a felony and upon conviction is subject to the  
26 penalties prescribed for perjury under the laws of this state. In this sec-  
27 tion "person" includes an officer, agent, or employee of a corporation.

28 \* Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-  
29 070(c).

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