

Original sponsors: Colletta and Bradley

Offered: 3/23/77  
Referred: Finance

1 IN THE SENATE

BY THE COMMERCE COMMITTEE

2 CS FOR SENATE BILL NO. 198

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act exempting exchanges, commissaries, ships'  
7 stores, officers' clubs and NCO clubs operated by the  
8 uniformed services of the United States from the  
9 cigarette tax; and providing for an effective date."

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

11 \* Section 1. AS 43.50.090 is amended by adding a new subsection to read:

12 (c) The tax imposed under (a) of this section and AS 43.50.190  
13 does not apply to cigarettes imported or acquired by or sold to an  
14 exchange, commissary, ship's stores, officers' or noncommissioned  
15 officers' club operated by one of the uniformed services of the United  
16 States as defined in 5 U.S.C. 2101 if sales are limited to authorized  
17 purchasers only.

18 \* Sec. 2. This Act is retroactive to January 1, 1977.

19 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-  
20 070(c).

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