

CHAPTER 57

AN ACT

[S. B. 17]

To amend Chapter 78, Session Laws of Alaska, 1937, by providing for the extension of the Act to the importation of liquor into the Territory of Alaska and for the manufacture and sale and having possession for purposes of sale of intoxicating liquors in the Territory of Alaska and declaring an emergency.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. The title of Chapter 78, Session Laws of Alaska, 1937, is hereby amended to read as follows:

“To provide for the importation, manufacture and sale of intoxicating liquors in the Territory of Alaska.”

Title amended.

Section 2. Section 5 (7) is hereby amended by inserting the words “for purposes of sale” after the word “Alaska” appearing on line two thereof.

Section 3. Section 12 is hereby amended by inserting the words “for purposes of sale” after the word “Territory” appearing on line seven thereof.

Section 4. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Emergency.

Approved March 24, 1945.

CHAPTER 58

AN ACT

[S. B. 24]

To repeal Sections 7 and 8, Chapter 78, Session Laws of Alaska, 1937,

and Chapter 10, Session Laws of Alaska, 1941, and to levy excise taxes on certain intoxicating liquors sold in Alaska, and to prescribe the method and time of, and the liability for the payment of such taxes, and to give the Territory a lien on and authority to seize, confiscate and sell such liquors on which such taxes are not paid.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. Sections 7 and 8, Chapter 78, Session Laws of Alaska, 1937, and Chapter 10, Session Laws of Alaska, 1941, are hereby repealed.

Brewer, distiller,
bottler, jobber,
wholesaler and
manufacturer to
pay tax.

Section 2. Every brewer, distiller, bottler, jobber, wholesaler and manufacturer who sells intoxicating liquors in the Territory of Alaska, regardless of whether such liquors are brewed, distilled, bottled or manufactured within or without Alaska, shall pay on all malt beverages (alcoholic content of one per cent (1%) or more by volume), wines and hard or distilled liquors, the following prescribed taxes: malt beverages at the rate of five cents (5¢) per gallon, or fraction thereof; wine, or any other liquor of twenty-three per cent (23%) of alcohol by volume or less, at the rate of fifteen cents (15¢) per gallon, or fraction thereof; any other liquors having a content of more than twenty-three per cent (23%) of alcohol by volume shall pay at the rate of One Dollar and Sixty Cents (\$1.60) per gallon.

Rate of tax.

Monthly
statements.

Section 3. Each such brewer, distiller, bottler, jobber, wholesaler or manufacturer shall on the first day of each calendar month mail, postage prepaid, to the Territorial Treasurer at Juneau, Alaska, a statement containing a true account of the total number of gallons, including fractional gallons, together with the respective names and Alaskan addresses of, and itemized as to the respective gallonage of each such kind of liquor sold to, the respective buyers thereof which such brewer, distiller, bottler, jobber, wholesaler or manufacturer sold to retailers or other buyers in Alaska during the immediately

preceding calendar month, and shall pay quarterly to the Territorial Treasurer, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such respective classes of liquor so sold to Alaskan buyers during the immediately preceding three calendar months. Pay quarterly.

Section 4. Each brewer, distiller, bottler, jobber, wholesaler or manufacturer shall be primarily liable for the payment of said excise taxes on such liquors so sold, and shall furnish a good and sufficient surety bond in the amount of Twenty-five Thousand (\$25,000.00) Dollars payable to the Territorial Treasurer and approved by the Attorney General, and failure of any wholesaler to pay the tax to the Territory of Alaska shall forfeit the bond and its license shall be revoked. The retailer or buyer shall be secondarily liable for such taxes on such of said liquors as are so sold to such retailer or buyer, and the Territory of Alaska is also hereby given a lien upon, and is hereby authorized and empowered to seize, confiscate and sell, for the satisfaction of the payment of such taxes and of all costs incurred in such proceedings, all such liquors wheresoever and in whomsoever's possession found, and, if unfound or not identifiable, to so seize, confiscate and sell an equal quantity of like kind of such liquor found in the possession of the retailer or other buyer to whom such liquors were sold and on which such taxes were not paid. Bond.
Retailer or
buyer second-
arily liable.
Seizure and
confiscate.

Approved March 24, 1945.

CHAPTER 59

AN ACT

[H. B. 28]

To promote the public welfare by providing aid to dependent children and repealing Section 26, Chapter 65, Session Laws of 1929 as