

CHAPTER 39

AN ACT

[H. B. 48]

To amend Sections 2 and 3 of Chapter 58 of the Session Laws of Alaska, 1945, relating to the levying of excise taxes on intoxicating liquors, including consigned shipments thereof into the Territory; and providing for an effective date.

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

Section 1. Section 2 of Chapter 58, Session Laws of Alaska, 1945, is hereby amended to read as follows:

Section 2. Every brewer, distiller, bottler, jobber, retailer, wholesaler or manufacturer, who sells intoxicating liquors in the Territory of Alaska or who consigns shipments of same into 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 Two Dollars (\$2.00) per gallon.

Tax on liquor.

Section 2. Section 3 of Chapter 58 of the Session Laws of Alaska, 1945, is hereby amended to read as follows:

Report required
by Tax Commis-
sioner on all Ter-
ritorial imports.

Section 3. Each such brewer, distiller, bottler, jobber, retailer, wholesaler, manufacturer or other consignor shall on the first day of each calendar month mail, postage prepaid, to the Territorial Tax Commissioner 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, or consigned to, the respective buyers or consignees thereof which such brewer, distiller, bottler, jobber, retailer, wholesaler or manufacturer sold or consigned to retailers or other buyers in Alaska during the immediately preceding calendar month, and shall pay quarterly to the Territorial Tax Commissioner, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such respective classes of liquor so sold or consigned to Alaskan buyers or others during the immediately preceding three calendar months.

Taxes computed
on report.

Section 3. This Act shall take effect as of May 1, 1946.

Approved April 3, 1946.

CHAPTER 40

AN ACT

[H. B. 28]

To repeal Chapter 76 of the Session Laws of Alaska, 1941 and providing for licenses and fees for amusement device and pinball and slot machine operators; regulating and controlling the use