

thereby become immediately eligible for receiving monthly benefits. Pending such effective date and during the organization period, the Board may use such money for any proper purpose, provided that same, or so much thereof as is required, is credited to such employees' accounts upon their retirement. Any amount not so credited shall remain in the Fund as initial organizational assistance.

Savings clause.

Section 32. SEPARABILITY CLAUSE. If any provision of this Act, or the application thereof to any person or circumstance is held invalid, the remainder of the Act and such application to other persons or circumstances shall not be affected thereby.

Appropriation.

Section 33. APPROPRIATION. The sum of \$20,000.00 or so much thereof as may be necessary, is hereby appropriated out of the monies in the Treasury of the Territory of Alaska not otherwise appropriated, for the purpose of carrying into effect the provision of this Act.

Approved March 15, 1949.

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## CHAPTER 42

### AN ACT

[H. B. 53]

Levying a tax on tobacco products sold or offered for sale in Alaska; providing for collection of same; establishing procedures; defining offenses; prescribing penalties; and fixing an effective date.

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

Section 1. This Act may be cited as the "Alaska Tobacco Tax Act."

Section 2. DEFINITIONS. For the purpose of this Act:

Definitions.

(a) The word "include", when used in a definition contained in this Act, shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(b) The word "person" means and includes any individual, trustee, receiver, firm, partnership, joint venture, syndicate, association, corporation, trust, or any other group acting as a unit.

(c) The words "Tax Commissioner" mean the Tax Commissioner of the Territory of Alaska, and any of his authorized deputies.

(d) The word "Territory" means the Territory of Alaska.

(e) The word "wholesaler" means and includes every person who purchases, sells or distributes to retailers for the purpose of resale, any one or more of the articles taxed herein. This shall include distributors, jobbers and wholesalers.

(f) The word "retailer" means and includes every person, other than a wholesaler, who sells or offers for sale in Alaska any one or more of the articles taxed herein, irrespective of quantity or amount or the number of such sales.

(g) The word "sell" includes sell, supply, dispose, barter, exchange, transfer or distribute, and shall include offers to do any of the foregoing.

(h) The word "cigars" shall include all rolls of tobacco, or any substitute therefor, wrapped with tobacco.

(i) The word "cigarettes" shall include all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco.

(j) The word "tobacco" shall include all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description.

(k) The word "snuff" shall include all snuff manufactured of tobacco or any substitute therefor, ground, dry, damp, pickled, scented, or otherwise.

Section 3. LEVY OF TAX. (a) There is hereby levied upon sellers of cigars, cigarettes, tobacco and snuff in Alaska, who shall collect from the buyers and pay to the Territory the following excise tax upon tobacco products:

(1) Cigarettes, 3¢ per pack of 20; 2¢ per pack of 10, and 8¢ per pack of 50.

(2) Cigars, 1¢ each for cigars retailing at 10¢ or under; 2¢ each for cigars retailing from 11¢ to 15¢; 3¢ each on cigars retailing from 16¢ to 25¢; 4¢ each on cigars retailing from 26¢ to 35¢ and 5¢ each on cigars retailing above 35¢.

(3) Tobacco and snuff shall be taxed at the rate of 2¢ per oz. regardless of the size of container.

(b) Such tax shall be paid at the time and in the manner hereinafter provided.

Section 4. TAX: WHEN AND HOW PAID. The tax imposed by this Act shall be payable by the seller at the end of each quarter of each calendar year and shall be due not later than one month after expiration of the quarter immediately preceding, beyond which time it shall be delinquent. The Tax Commissioner is hereby

Rate of tax imposed.

Cigarettes.

Cigars.

Tobacco.

Seller remits to Tax Commissioner.

authorized and directed to collect this tax and registration fees hereunder and to promulgate rules and regulations to carry out the provisions of this Act, and to provide appropriate forms for the use of the taxpayers hereunder, and the Tax Commissioner is hereby authorized to negotiate suitable arrangements with outside manufacturers and wholesalers, including posting of bonds by said persons, for advance payment of the tax levied hereunder on tobacco products shipped into the Territory, as an alternative method of collection. It is the intent and purpose of this Act to levy a tax on all tobacco products sold or offered for sale within this Territory and to collect such tax from the person who first receives such articles for sale within this Territory unless said tax is advanced by the outside manufacturer or distributor who ships said products into the Territory. It is further provided that all revenue collected under this Act shall be paid into a Territorial fund entitled: "School Fund", and shall be used for the exclusive purpose of rehabilitation, construction, and repair of Alaska's school facilities.

Provide for rules.

Forms.

Intent.

Disposition of collections.

Section 5. REGISTRATION. Every person subject to the provisions of Section 4 of this Act shall register with the Tax Commissioner, giving his name and place of business and such other information as the Tax Commissioner may require, before engaging in the sale in Alaska of the articles taxed herein, and pay a registration fee of five dollars. The Tax Commissioner shall assign a registration number to each such person. The original registration of any such person shall suffice for as long as he is in the business of selling tobacco products or until otherwise provided by law.

Registration.

Section 6. VIOLATIONS A MISDEMEANOR. Any violation of the provisions of this Act shall be a misdemeanor. Any person convicted of a misdemeanor hereunder shall be punished by a fine not exceeding \$1,000.00.

Penalties.

Civil penalties.

Section 7. CIVIL PENALTIES. In case of delinquency in payment of the tax herein imposed, there shall be assessed and collected, in addition to any tax that may be found to be due and unpaid, a penalty equal to such tax plus interest thereon at the rate of one percent a month, or portion thereof, from the due date until paid; provided, however, that the total amount paid as interest shall not exceed eight percent of the amount of tax due.

Section 8. EFFECTIVE DATE. This Act shall take effect on April 1, 1949.

Approved March 15, 1949.

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## CHAPTER 43

### AN ACT

[H. B. 10]

To establish a business license system in Alaska; levying fees; and repealing all acts which are in conflict herewith or supplanted hereby and fixing an effective date.

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

Section 1. TITLE OF ACT. This Act shall be known as the "Alaska Business License Act".

Definitions.

Section 2. DEFINITIONS. As used in this Act, and unless otherwise required by the context:

(a) "Business" shall include any activities or acts, personal, professional or corporate, engaged in or caused to be engaged in, or following or engaging in any trade.