

Sec. 35-3-41. REGISTRATION, FILING CERTIFICATE AND GOOD STANDING AS DENTIST. It shall be unlawful for any person to practice dentistry in the Territory of Alaska unless he has been duly registered by the Board of Dental Examiners established by this Act, has received and filed his certificate of such registration, and is in all respects in good standing as a dentist, pursuant to the provisions of this Act; provided, however, that nothing in this Act shall be construed to apply to dentists in the U. S. Army, or Navy or of the U. S. Public Health Service or other officials or employees of the United States, or dentist members of the Alaska Department of Health, while acting in the performance of their official duties; provided, further, that dental services of the employees of the Territorial Department of Health shall be on a no-fee basis and the said dentists of the Territorial Department of Health shall be considered as being employed on a 24-hour basis and shall be prohibited from using territorially owned equipment or supplies on any person other than one who has been determined by the proper authority to be entitled to be a recipient of the services of the Territorial Department of Health.

Registration prior to practice.

Exemptions.

Approved March 23, 1951.

CHAPTER 70

AN ACT

[S. B. 48]

Relating to the sale of Intoxicating Liquors; amending Sec. 35-4-32 and Sec. 35-4-33 ACLA 1949.

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

Section 1. That Sec. 35-4-32 ACLA 1949 is hereby amended to read as follows:

Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUORS SOLD: QUARTERLY PAYMENTS: PENALTY AND INTEREST. Each such brewer, distiller, bottler, jobber, 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, 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. The quarterly return shall be filed and the tax paid within thirty (30) days after the last day of the third month of each quarter.

Monthly  
report to  
be filed

Quarterly  
tax payments

Penalties

In the case of any failure to make and file a return and remit the tax within the time prescribed by law or prescribed by the Tax Commissioner in pursuance of law, unless such failure

is due to reasonable cause and not due to wilful neglect, there shall be added to the tax, 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25% in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added should be collected in the same manner as the tax; provided, that in all cases of delinquency the legal rate of interest shall be assessed.

Section 2. That Sec. 35-4-33 ACLA 1949 is hereby amended to read as follows:

Sec. 35-4-33. LIABILITY AND BOND FOR PAYMENT OF TAXES: LIEN FOR TAXES: ENFORCEMENT BY SEIZURE AND SALE: FAILURE TO FILE RETURNS, TO OBTAIN A LICENSE, SUBMIT INFORMATION OR PAY THE TAX: PERJURY: FRAUD.

(1) 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 Tax Commissioner 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. Upon receipt of the bond and its subsequent approval, the Tax Commissioner shall issue a license certificate authorizing the

**Bond  
required.**

Certificate  
issued by  
Tax  
Commissioner.

brewer, distiller, bottler, jobber, wholesaler or manufacturer, liable for the payment of the tax, to sell intoxicating liquors to the Territory of Alaska or to consign shipments of same into the Territory of Alaska and it shall be unlawful for any such brewer, distiller, bottler, jobber, wholesaler or manufacturer to sell intoxicating liquors in the Territory of Alaska or to consign shipments of same into the Territory of Alaska without first furnishing the required bond and obtaining the license certificate from the Tax Commissioner. Provided, however, that the license certificate shall not be taken as permission to sell intoxicating liquors in the Territory of Alaska or to consign same into the Territory of Alaska without having complied with the other requirements of the laws of the Territory of Alaska or of the United States. The retailer or buyer shall be secondarily liable for such taxes on such of said liquors as are 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.

Lien by  
Territory.

Penalty for  
failure to  
comply

(2) Any person required under this Act to pay excise tax, or required to make a return, keep or display any records, or supply any information, for the purposes of the computation,

assessment or collection of excise tax imposed by this Act, who wilfully fails to obtain such license certificate, pay the excise tax, make such return, keep or display such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, be fined not more than \$1,000.00, or imprisoned for not less than one year, or both, together with the cost of prosecution.

(3) Any person who wilfully makes and subscribes a return which he does not believe to be true and correct as to every material matter shall be guilty of a felony, and, upon conviction thereof, shall be subject to the penalties prescribed for perjury under the laws of the Territory of Alaska.

False  
return.

The term "person" as used in this section includes an officer, agent or employee of a corporation or a member, agent or employee of a partnership, who, as such officer, agent, employee or member, is under duty to perform the act in respect of which the violation occurs.

Person.

(4) If any part of any deficiency in the tax is due to fraud with intent to evade tax, then 50 percent of the total amount of the deficiency (in addition to such deficiency) shall be assessed and collected.

Fraud.

Approved March 23, 1951.