

Section 2. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval. ^{Emergency clause.}

Approved March 23, 1951.

CHAPTER 80

AN ACT

[S. B. 37]

To amend Sec. 48-5-2 ACLA 1949, pertaining to the Motor Fuel Oil Tax; and declaring an emergency.

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

Section 1. That Sec. 48-5-2 ACLA 1949 is hereby amended to read as follows:

Sec. 48-5-2. Tax levy on transfers or consumption of motor fuel: Deposit and expenditure of monies collected: Collection at time of sale: Remission to Tax Commissioner: State-ment.

(a) There is hereby levied a tax of two cents (2¢) per gallon on all motor fuel sold and delivered, or otherwise transferred, within the Territory of Alaska.

Tax rate.

(b) There is hereby levied a tax of two cents (2¢) per gallon on all motor fuel consumed by any user as above set forth.

Disposition
of monies.

(c) The monies herein collected under the provisions of this Act shall be covered into a special fund in the Territorial Treasury to be known as "Roads, Airfields, Water and Harbor Facilities Fund", and shall be expended by the Highway Engineer as nearly as practicable among the four Judicial Divisions, and be expended for roads, airfields, water, and harbor facilities. Every dealer or other person, firm or corporation not usually engaged in the business of selling motor fuel, who makes a sale or sales of motor fuel in Alaska shall collect the tax herein levied at the time of sale, and remit the total tax collected during each calendar quarter of each year to the Tax Commissioner between the first and twentieth days of the ensuing January, April, July and October, as the case may be; and every user as above defined shall likewise remit the tax accrued on motor fuel actually used by him during each quarter, and at the time such remittances are made, each dealer or user as herein defined, shall submit a statement to the Tax Commissioner showing all motor fuel which he has distributed or used, as the case may be, during the immediately preceding quarter.

When tax
collected.

Quarterly
payments.

Failure to
file return.

Penalty.

(d) 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 percent 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. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval. ^{Emergency} clause.

Approved March 23, 1951.

CHAPTER 81

AN ACT

([S. B. 47])

To amend Sections 4 and 7 of Chapter 42 S.L.A. 1949, the Alaska Tobacco Tax Act; and declaring an emergency.

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

Section 1. That Section 4 of Chapter 42 S.L.A. 1949 is hereby amended to read as follows:

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

Quarterly
payments.