

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.

delinquent. The Tax Commissioner is hereby 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.

Bond by
outside
dealers.

Intent.

Disposition
of funds.

Record
keeping.

Every person subject to the provisions of this Act must maintain a detailed record of all purchases of tobacco products (cigarettes, cigars, tobacco, snuff, etc.) and report same on forms prescribed by the Tax Commissioner. Invoices supporting such purchases must be retained for a period of at least four years after the filing of the return.

Section 2. That Section 7 of Chapter 42 S.L.A. 1949 is hereby amended to read as follows:

Section 7. CIVIL PENALTIES: LIENS. 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, a penalty of 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.

Penalties.

All taxes levied or provided or accruing under the provisions of this Act, and the penalties and interest thereon, are hereby declared to be a lien prior, paramount and superior to all other liens, mortgages, hypothecations, conveyances and assignments, upon all the real and personal property of the person, firm or corporation liable therefor; provided, however, that the special remedy provided for the recovery of license taxes, as herein set forth, shall not be deemed exclusive of any other remedy, civil or criminal, or both, now provided by law for the recovery of taxes.

Lien.

Section 3. 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.