



LAWS OF ALASKA

1967

Source

Chapter No.

FSS-HB 7 am

12

AN ACT

Relating to excise taxes on intoxicating liquors; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

* Section 1. EMERGENCY EXCISE TAX CREDIT ON INTOXICATING LIQUORS. A wholesaler or jobber of intoxicating liquors having a state license to do business on August 14, 1967, is entitled to a credit for excise taxes paid the state on intoxicating liquors which were condemned by the proper authorities due to the flooding in the Fairbanks, Nenana areas, and for which the wholesaler or jobber has a receipt showing the intoxicating liquors were condemned, if at the time of the disaster the products were being held for sale by the claimant, and further that the claimant was not indemnified by a valid claim of insurance or otherwise in respect to the tax on the liquors covered by the claim.

* Sec. 2. PROCEDURE FOR OBTAINING TAX CREDIT. To obtain the excise tax credit provided for in this Act, the claimant, no later than 30 days after the effective date of this Act, shall file with the Department of Revenue a verified claim with attached condemnation receipt in the manner and form required by the department. Upon receipt of a claim properly filed, the department shall promptly allow credit to the account of, and issue a notice showing the amount of credit allowed to, the claimant for the full amount of the excise taxes paid the state on the intoxicating liquors designated in sec. 1 of this Act.

* Sec. 3. FALSE CLAIMS. A person who, in making and subscribing a claim for tax credit authorized by this Act, wilfully falsified any material matter set out in the claim is guilty of a felony, and upon conviction is subject to the penalties prescribed for perjury under the laws of the state. In this section "person" includes an officer, agent, or employee of a corporation.