



LAWS OF ALASKA

1976

Source

SB 198 am

Chapter No.

22

AN ACT

Relating to a refund to retailers of a portion of the purchase price paid by them for intoxicating liquors which represents excise tax paid to the state by the wholesaler; and providing for an effective date.

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

* Section 1. A retailer of intoxicating liquors having a state license to do business on November 14, 1974 is entitled to a refund of the part of the purchase price paid by him to a wholesaler for intoxicating liquors which were condemned and destroyed by the proper authorities by reason of the natural disaster declared by President Ford on November 14, 1974 and which represents the excise tax on those liquors paid by the wholesaler to the state unless otherwise indemnified for the tax.

* Sec. 2. To obtain the excise tax refund provided for in this Act, the claimant shall file with the Department of Revenue a claim verified by department receipts given for the condemned liquors. When money becomes available the department shall refund to the claimant the full amount of the excise tax paid by the retailer to the wholesaler as a part of the purchase price of the intoxicating liquor designated in sec. 1 of this Act.

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

* Sec. 4. This Act takes effect immediately in accordance with AS 01.10.070(c).

Approved by governor: March 19, 1976
Actual effective date: March 20, 1976