

Malt beverages.

Wine.

Liquors over
21%.

ing prescribed taxes: malt beverages at the rate of ten cents (10¢) per gallon, or fraction thereof; wine, or any other liquor of twenty-one per cent (21%) of alcohol by volume or less, at the rate of twenty-five cents (25¢) per gallon, or fraction thereof; any other liquors having a content of more than twenty-one per cent (21%) of alcohol by volume shall pay at the rate of three dollars (\$3.00) per gallon.

Effective date.

Section 2. This Act shall take effect as of May 15, 1947.

Approved February 21, 1947.

CHAPTER 6

AN ACT

[S. B. 13]

To amend Sub-section (2) of Section 3, Chapter 27, Session Laws of Alaska, 1946, relating to taxation.

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

Section 1. That Sub-section (2) of Section 3, Chapter 27, Session Laws of Alaska, 1946, be amended to read as follows:

(2) One-half of one per centum of the gross revenue, computed in dollars, derived from wholesale sales made in the Territory, payable by the wholesaler, and one-half of one per centum of the gross market value, computed in dollars at the time of export, of all fish, gold, fur, lumber, and other commodities produced, mined, caught,

Wholesale sales,
how computed.

manufactured or processed in the Territory, payable by the exporter; provided however, such wholesale and export tax shall not apply as to any sale made to any person in a foreign country or to any export to a foreign country, unless exported in bond for re-entry into the United States.

Foreign exports
exempt.

This tax shall terminate March 31, 1949 and the money derived from said tax shall be used for no purposes other than to carry out the provisions of the Alaska World War II Veterans' Act.

Termination
of tax.

Except for exports, transactions covered by this section will be taxable only after the money has been received from the other party by the seller of goods or renderer of services. Transactions involving export of commodities shall be taxable during the quarter in which the export occurs. This tax shall be collected by the Department of Taxation pursuant to Chapter 55 of the Session Laws of the Territory of Alaska for 1945, and covered into the Territorial Treasury for keeping and withdrawal as described in this Act. Appropriate forms for the use of tax payers in computing and paying this tax shall be provided by the Tax Commissioner. The tax imposed under this section shall be payable 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 delinquent.

When tax due.

To whom paid.

Tax Commission-
er supply forms.

(b) PENALTIES. In the event the tax is not paid before delinquency, as provided for in this section, a penalty of 5% of such tax shall be added for the first month of delinquency, or fraction thereof, and an additional 5% for each additional month, or fraction thereof, until a total penalty of 25% has accrued. Such penalty will be assessed and collected in the same manner as the tax. Interest at the rate of 6% per annum from due

Failure to pay,
penalties.

date until paid will accrue and will be assessed and collected in the same manner as the tax.

Lien.

(c) TAX LIEN. All taxes, penalties and interest assessed are hereby declared to be a lien prior, paramount and superior to all other liens, mortgages, hypothecations, conveyances and assignments upon all of the real and personal property of the person, firm or corporation liable therefor, and also upon all the real and personal property used with the permission of the owner thereof in prosecuting the various industries or lines of business involved. The special remedies for the recovery of this tax shall not be deemed exclusive of any other remedy, civil or criminal, or both, now provided by law for the recovery of moneys due and owing the Territory.

Violations, how punished.

(d) VIOLATION, A MISDEMEANOR. Any person, firm, co-partnership or corporation violating any of the provisions of this section shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished as prescribed for license tax violations in Section 3145, Compiled Laws of Alaska, 1933.

Approved February 26, 1947.

CHAPTER 7

AN ACT

[S. B. 22]

To repeal Chapter 32, Session Laws of Alaska, 1943, which prohibits the exportation from Alaska of rationed merchandise.

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