

§1487. Collection of tax

1. Municipal tax collector. In the case of municipalities, or a municipally owned airport or seaplane base the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year. [PL 1967, c. 23 (AMD).]

[PL 1967, c. 23 (AMD).]

1-A. County treasurer. In the case of a county owned airport or seaplane base the county treasurer or such other person as the county commissioners may designate shall collect such excise tax and shall deposit the money received with the county treasurer monthly.

A. Such collector shall report to the county commissioners at the end of the county year, showing the total amount of excise tax collected by him and the amounts applying to each year. [PL 1965, c. 195, §2 (NEW).]

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2. State Tax Assessor. The State Tax Assessor shall appoint agents to collect the excise tax in the unorganized territory. Agents, including municipal tax collectors or their designees, are allowed a fee of \$6 for each tax receipt issued. The State Tax Assessor may authorize the offset of credit card fees incurred in the collection of the excise taxes against the receipts from those collections. Agents shall deposit the remainder on or before the 20th day of each month following receipt with the Treasurer of State. The Treasurer of State shall make quarterly payments to each county in an amount that is equal to the receipts for that period from each county. Those payments must be made at the same time as payments under section 1606. County receipts under this section must be deposited in the county's unorganized territory fund.

[PL 2017, c. 170, Pt. B, §9 (AMD).]

2-A. Agent for collecting excise tax. The State Tax Assessor may appoint the Secretary of State as an agent for the purpose of collecting excise tax for the unorganized territory.

[PL 2017, c. 288, Pt. A, §45 (AMD).]

3. Tribal clerk.

[PL 1979, c. 732, §27, §31 (RP).]

SECTION HISTORY

PL 1965, c. 195, §2 (AMD). PL 1967, c. 23 (AMD). PL 1967, c. 465, §5 (AMD). PL 1973, c. 207 (AMD). PL 1979, c. 732, §§27,31 (AMD). PL 1985, c. 459, §C11 (AMD). PL 1993, c. 557, §1 (AMD). PL 1995, c. 29, §1 (AMD). PL 2001, c. 671, §34 (AMD). PL 2007, c. 541, Pt. E, §1 (AMD). PL 2007, c. 693, §13 (AMD). PL 2009, c. 434, §21 (AMD). PL 2017, c. 170, Pt. B, §9 (AMD). PL 2017, c. 288, Pt. A, §45 (AMD).

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