

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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SENATOR JANSSEN: ...i think there are federal taxes on alcohol, though, Senator Chambers, that has to be paid in every state.

SENATOR CHAMBERS: Here's what I'm getting to. Is there a time lapse beyond which a person is automatically in violation of the law for not having paid this tax on the liquor that was brought in?

SENATOR JANSSEN: I think it's...I think it's 30 days, Senator Chambers. I know it is on sales tax. I'm not sure about excise tax, whether...

SENATOR CHAMBERS: But if I brought it into the state and say somebody told on me and that's how the state found out that I've got it...

SENATOR JANSSEN: Yeah.

SENATOR CHAMBERS: ...and it's not taxed. How could they prove that I did not just bring it in today and therefore I'm not in violation of the law because I haven't...I'm not required to pay the tax yet?

SENATOR JANSSEN: No, you're not, but you would be under this bill. You'd be required to pay that tax.

SENATOR CHAMBERS: But if there is a grace period, I'm...I can't be found guilty of anything during that period prior to the time the tax comes due.

SENATOR JANSSEN: Well, if it's a sales tax you would have...of course, it's 30 days for retailers to refund...or to pay the state the tax that's collected. I believe that sales tax must be paid upon purchase.

SENATOR CHAMBERS: But I'm not...

SENATOR JANSSEN: So they wouldn't have a grace period, that individual wouldn't.

SENATOR CHAMBERS: I didn't...I didn't buy it. It was given to me as a gift.