

**HOUSE BILL NO. 97**

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINETEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES BROWN, Davies, Elton

Introduced: 1/19/95

Referred: Labor and Commerce, Community and Regional Affairs, Judiciary, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to municipal taxation of alcoholic beverages; and providing for  
2 an effective date."

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

4 \* **Section 1.** AS 04.21.010(c) is amended to read:

5 (c) A municipality may not impose taxes on alcoholic beverages except a

6 (1) property tax on alcoholic beverage inventories;

7 (2) sales tax on alcoholic beverage sales; a sales tax imposed on  
8 alcoholic beverage sales may be equal to, higher, or lower than a sales tax, if any,

9 [IF SALES TAXES ARE] imposed on other sales within the municipality; and

10 (3) [SALES TAX ON ALCOHOLIC BEVERAGE SALES THAT WAS  
11 IN EFFECT BEFORE JULY 1, 1985; AND

12 (4)] sales and use tax on alcoholic beverages if the sale of alcoholic  
13 beverages within the municipality has been prohibited under AS 04.11.490.

14 \* **Sec. 2.** This Act takes effect July 1, 1995.