

**HOUSE BILL NO. 132**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVE DAVIS

Introduced: 2/13/97

Referred: Community and Regional Affairs, Judiciary, Finance

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act relating to municipal taxation of alcoholic beverages."

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

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

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

5 (1) property tax on alcoholic beverage inventories;

6 (2) sales tax on alcoholic beverage sales; **a sales tax imposed on**

7 **alcoholic beverages may be equal to, higher, or lower than a sales tax, if any,** [IF

8 SALES TAXES ARE] imposed on other sales within the municipality; **and**

9 (3) [SALES TAX ON ALCOHOLIC BEVERAGE SALES THAT WAS

10 IN EFFECT BEFORE JULY 1, 1985; AND

11 (4)] sales and use tax on alcoholic beverages if the sale of alcoholic

12 beverages within the municipality has been prohibited under AS 04.11.491(a)(1), (4),

13 or (5).