

SENATE BILL NO. 215

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIRST LEGISLATURE - SECOND SESSION

BY SENATOR ELTON

Introduced: 1/21/00

Referred: State Affairs, Judiciary, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act increasing the alcoholic beverage tax rate and authorizing appropriation
2 of a portion of the alcoholic beverage tax revenue to municipal revenue sharing
3 programs."

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

5 * **Section 1.** AS 43.60.010(a) is amended to read:

6 (a) Every brewer, distiller, bottler, jobber, retailer, wholesaler, or manufacturer
7 who sells alcoholic beverages in the state or who consigns shipments of alcoholic
8 beverages into the state, whether or not the alcoholic beverages are brewed, distilled,
9 bottled, or manufactured in the state, shall pay on all malt beverages (alcoholic content
10 of one percent or more by volume), wines, and hard or distilled alcoholic beverages,
11 the following taxes:

12 (1) malt beverages at the rate of \$3.02 [35 CENTS] a gallon or fraction
13 of a gallon;

14 (2) wine or other beverages of 21 percent alcohol by volume or less,

1 at the rate of \$7.25 [85 CENTS] a gallon or fraction of a gallon; and

2 (3) other beverages having a content of more than 21 percent alcohol
3 by volume at the rate of \$37.60 [\$5.60] a gallon.

4 * **Sec. 2.** AS 43.60.040 is amended by adding a new subsection to read:

5 (i) Commencing with appropriations for the fiscal year that begins July 1,
6 2001, on an annual basis and under AS 37.07 (Executive Budget Act), the legislature
7 may appropriate an amount equal to 40 percent of the estimated revenue derived from
8 the proceeds of the tax levied and collected under this chapter to the accounts
9 established in AS 29.60.060, 29.60.170, and former AS 29.90.020 in the manner
10 provided by AS 29.60.280.