

SENATE BILL NO. 8

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-SECOND LEGISLATURE - FIRST SESSION

BY SENATOR ELTON

Introduced: 1/8/01

Referred: Community and Regional Affairs, Judiciary, Finance

A BILL

FOR AN ACT ENTITLED

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

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

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

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

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

13 (2) wine or other beverages of 21 percent alcohol by volume or less, at
14 the rate of **\$7.25** [85 CENTS] a gallon or fraction of a gallon; and

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

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

4 (i) Commencing with appropriations for the fiscal year that begins July 1,
5 2002, on an annual basis and under AS 37.07 (Executive Budget Act), the legislature
6 may appropriate an amount equal to 40 percent of the estimated revenue derived from
7 the proceeds of the tax levied and collected under this chapter to the accounts
8 established in AS 29.60.060, 29.60.170, and former AS 29.90.020 in the manner
9 provided by AS 29.60.280.