

CS FOR SENATE BILL NO. 82(L&C)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-THIRD LEGISLATURE - FIRST SESSION

BY THE SENATE LABOR AND COMMERCE COMMITTEE

Offered: 3/31/03

Referred: Finance

Sponsor(s): SENATOR GARY STEVENS

A BILL

FOR AN ACT ENTITLED

1 **"An Act relating to the state alcoholic beverage tax for certain wine and other**
2 **beverages."**

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

11 (1) malt beverages at the rate of \$1.07 a gallon or fraction of a gallon;

12 (2) cider with at least 0.5 percent alcohol by volume but not more than
13 seven percent alcohol by volume, at the rate of \$1.07 a gallon or fraction of a gallon;

14 (3) wine or other beverages, other than beverages described in (1) or

1 (2) of this subsection, of 21 percent alcohol by volume or less, at the rate of \$2.50 a
2 gallon or fraction of a gallon **on amounts sold in or consigned for shipment into the**
3 **state that exceed 100 gallons a month**; and

4 (4) other beverages having a content of more than 21 percent alcohol
5 by volume at the rate of \$12.80 a gallon.

6 * **Sec. 2.** AS 43.60.010 is amended by adding a new subsection to read:

7 (d) For purposes of applying (a)(3) of this section, two or more taxpayers who
8 have a relationship, as defined in 26 U.S.C. 267(b) (Internal Revenue Code), shall be
9 treated as a single taxpayer.