

**SENATE BILL NO. 15**

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

**BY SENATOR GARY STEVENS**

**Introduced: 1/11/05**

**Referred: Labor and Commerce, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to the state alcoholic beverage tax for certain wine and other beverages**  
2 **and to the treatment of two or more taxpayers who have a relationship for purposes of**  
3 **applying the tax for certain wine and other beverages."**

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

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

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

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

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

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

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