

1 IN THE HOUSE

BY COMMITTEE ON WAYS AND MEANS

2

HOUSE BILL NO. 114

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

6 For an Act entitled: "An Act increasing the excise tax on certain
7 intoxicating liquors; amending Section 35-
8 4-31 ACLA 1949; and setting an effective
9 date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

11 Section 1. Section 35-4-31 ACLA 1949 is hereby amended to
12 read as follows:

13 Sec. 35-4-31. PERSONS REQUIRED TO PAY TAX: RATE OF
14 TAX. Every brewer, distiller, bottler, jobber, retailer,
15 wholesaler or manufacturer, who sells intoxicating liquors
16 in the Territory of Alaska or who consigns shipments of same
17 into the Territory of Alaska, regardless of whether such
18 liquors are brewed, distilled, bottled or manufactured with-
19 in or without Alaska, shall pay on all malt beverages
20 (alcoholic content of one percent (1%) or more by volume),
21 wine and hard or distilled liquors, the following pre-
22 scribed taxes: malt beverages at the rate of twenty-five
23 cents (25¢) ~~TEN CENTS (10¢)~~ per gallon, or fraction there-
24 of; wine or any other liquor of twenty-one per cent (21%) of
25 alcohol by volume or less, at the rate of fifty cents (50¢)
26 ~~TWENTY-FIVE CENTS (25¢)~~ per gallon, or fraction thereof;
27 any other liquors having a content of more than twenty-one
28 per cent (21%) of alcohol by volume shall pay at the rate of
29 three dollars fifty cents (\$3.50) ~~THREE DOLLARS (\$3.00)~~

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per gallon.

Sec. 2. This Act shall take effect and be in force from
and after April 1, 1957.