

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 HOUSE BILL NO. 284

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the excise tax on  
7 intoxicating liquors; amending Sec. 35-4-31,  
8 ACLA 1949, as amended by Ch. 73, SLA 1957;  
9 and providing an effective date."

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

11 Section 1. Sec. 35-4-31, ACLA 1949 as amended by Ch. 73,  
12 SLA 1957 is amended to read:

13 Sec. 35-4-31. PERSONS REQUIRED TO PAY TAX: RATE OF TAX.  
14 Every brewer, distiller, bottler, jobber, retailer, whole-  
15 saler or manufacturer, who sells intoxicating liquors in the  
16 State [TERRITORY] of Alaska or who consigns shipments of same  
17 into the State [TERRITORY] of Alaska, regardless of whether  
18 such liquors are brewed, distilled, bottled or manufactured  
19 within or without Alaska, shall pay on all malt beverages  
20 (alcoholic content of one per cent (1%) or more by volume),  
21 wines and hard or distilled liquors, the following prescribed  
22 taxes: malt beverages at the rate of twenty-five cents (25¢)  
23 per gallon, or fraction thereof; wine or any other liquor of  
24 twenty-one per cent (21%) of alcohol by volume or less, at the  
25 rate of sixty cents (60¢) [FIFTY CENTS (50¢)] per gallon, or  
26 fraction thereof; any other liquors having a content of more  
27 than twenty-one percent (21%) of alcohol by volume shall pay  
28 at the rate of four dollars (\$4.00) [THREE DOLLARS FIFTY  
29 CENTS (\$3.50)] per gallon.

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Sec. 2. This Act takes effect on July 1, 1961.

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