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IN THE HOUSE

BY THE FINANCE COMMITTEE

HOUSE BILL NO. 284

IN THE LEGISLATURE OF THE STATE OF ALASKA

SECOND LEGISLATURE - FIRST SESSION

A BILL

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

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

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

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