

BY MESSRS. BAGGEN, BAKER,
BINKLEY, BOARDMAN, HAMMOND,
D. HARRIS, KENDALL,
LEONARD, LONGWORTH, PARSONS,
PRATT, RHODE, SANDERS,
STRANDBERG, AND WIDMARK

1 IN THE HOUSE

2 HOUSE BILL NO. 299

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the excise tax on in-
7 toxicating liquors; amending Sec. 35-4-31,
8 ACLA 1949, as last amended by Ch. 61, SLA
9 1961; and providing for 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, and Ch. 61, SLA 1961, is amended to read:

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 State of Alaska or who consigns shipments of same
17 into the State of Alaska, regardless of whether such liquors
18 are brewed, distilled, bottled or manufactured within or
19 without Alaska, shall pay on all malt beverages (alcoholic
20 content of one per cent (1%) or more by volume), wines and
21 hard or distilled liquors, the following prescribed taxes:
22 malt beverages at the rate of twenty-five cents (25¢) per
23 gallon, or fraction thereof; wine or any other liquor of
24 twenty-one per cent (21%) of alcohol by volume or less, at
25 the rate of fifty cents (50¢) [SIXTY CENTS (60¢)] per gal-
26 lon, or fraction thereof; any other liquors having a content
27 of more than twenty-one per cent (21%) of alcohol by volume
28 shall pay at the rate of three dollars fifty cents (\$3.50)
29 [FOUR DOLLARS (\$4.00)] per gallon.

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Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.