

Introduced: 2/22/67
Referred: Commerce and
Finance

1 IN THE HOUSE

BY METCALF

2 HOUSE BILL NO. 223

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the excise tax on intoxicating
7 liquors; and providing for an effective date."

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

9 * Section 1. AS 43.60.010 is amended to read:

10 Sec. 43.60.010. LIQUOR TAX. Every brewer, distiller, bottler,
11 jobber, retailer, wholesaler, or manufacturer who sells intoxicating
12 liquors in the state or who consigns shipments of intoxicating liquors
13 into the state, whether or not the liquors are brewed, distilled,
14 bottled, or manufactured in the state, shall pay on all malt beverages
15 (alcoholic content of one per cent or more by volume), wines, and hard
16 or distilled liquors, the following taxes: (1) malt beverages at the
17 rate of 30 [25] cents a gallon or fraction of a gallon; (2) wine or
18 other liquor of 21 per cent alcohol by volume or less, at the rate of
19 80 [60] cents a gallon or fraction of a gallon; and (3) other liquors
20 having a content of more than 21 per cent alcohol by volume at the rate
21 of \$5 [\$4] a gallon.

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

24
25
26
27
28
29
HB 223

-1-