

Introduced: 7/14/72
Referred: State Affairs
and Judiciary

1 IN THE HOUSE

BY HUBER

2 HOUSE BILL NO. 654

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to placement of an excise tax stamp
7 on intoxicating liquor; and providing for an effective
8 date."

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

10 * Section 1. AS 04.15 is amended by adding new sections to read:

11 Sec. 04.15.101. EXCISE STAMP REQUIRED. (a) All intoxicating
12 liquor in the state, whether for sale or private consumption shall
13 bear an excise stamp as provided in this section.

14 (b) Distilled spirits of 40 proof or over shall bear an excise
15 stamp on any container larger than one-half pint. Wine or any fermented
16 intoxicating liquor shall bear an excise stamp on any combination of
17 bulk packaging or containers larger than four liquid quarts. Brewed
18 intoxicating liquor shall bear an excise stamp on any combination of
19 bulk packaging or containers larger than six liquid quarts.

20 Sec. 04.15.102. PLACEMENT OF EXCISE STAMP. Importers, distillers,
21 brewers or fermenters of intoxicating liquor into or in the state are
22 responsible for obtaining from the Department of Revenue excise stamps
23 as may be required to conform with the provisions of sec. 101 of this
24 chapter, and placing these stamps on the containers or bulk packages
25 of the intoxicating liquors as required by sec. 101 of this chapter.

26 Sec. 04.15.103. DUTIES OF DEPARTMENT OF REVENUE. The Department
27 of Revenue shall, by appropriate regulation, provide for the printing,
28 sale and distribution of excise stamps as required by secs. 101 and
29 102 of this chapter.

1 Sec. 04.15.104. PENALTIES. A person in possession of an intoxi-
2 cating liquor for the purposes of sale or consumption in the state
3 which is required to have an excise stamp affixed to the container or
4 bulk package by sec. 101 of this chapter which does not have the
5 required stamp affixed is guilty of a misdemeanor and upon conviction
6 is punishable by a fine of not more than \$1,000, or by imprisonment
7 for not more than one year, or by both.

8 Sec. 04.15.105. EXEMPTIONS. Nothing in secs. 101 - 104 of this
9 chapter may be construed to require a person who lawfully distills,
10 brews or ferments intoxicating liquor for his own personal consumption
11 to obtain an excise tax stamp or to have it affixed to containers in
12 which he may store such intoxicating liquor.

13 * Sec. 2. This Act takes effect on July 1, 1972.
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