

Offered: 2/2/71
Referred: Local Government
and Finance

1 IN THE SENATE

BY PALMER

2 SENATE BILL NO. 87

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act creating a tax on beverage containers; and
7 providing for an effective date."

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

9 * Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 61. BEVERAGE CONTAINER TAX.

11 Sec. 43.61.010. STATEMENT OF INTENT. It is the intent of the
12 legislature that the cost of disposing of packages, bottles, cans or
13 other containers which comprise much of the trash and litter cluttering
14 the state's public highways be included as part of the regular price
15 for the product involved. The legislature finds that the tax imposed
16 by secs. 10 - 60 of this chapter more equitably imposes the dispersal
17 costs upon the commodities most responsible for litter on the state's
18 highways and public places.

19 Sec. 43.61.020. TAX RATE ON BEVERAGE CONTAINERS. There is levied
20 a tax of two cents a container for each beverage container sold and
21 delivered in the state which is constructed of glass, plastic or other
22 material which shatters into fragments upon impact, except that a
23 beverage container constructed of metal which does not shatter or frag-
24 ment shall be taxed at a rate of one cent a container, and a beverage
25 container constructed of paper or other cellulose product shall be
26 taxed at a rate of one-tenth of one cent a container.

27 Sec. 43.61.030. ADMINISTRATION. (a) The department shall
28 (1) administer secs. 10 - 60 of this chapter; and
29 (2) collect, supervise, and enforce the collection of taxes

1 due under secs. 10 - 60 of this chapter.

2 (b) The department shall promulgate regulations necessary to
3 carry out (a) of this section.

4 Sec. 43.61.040. VIOLATIONS. A person who violates a provision
5 of secs. 10 - 60 of this chapter is guilty of a misdemeanor.

6 Sec. 43.61.050. DEFINITIONS. In secs. 10 - 60 of this chapter
7 "beverage container" means a bottle, can, package or other container
8 manufactured from glass, metal, plastic, paper or combination thereof
9 customarily used to package for retail sale a liquid beverage containing
10 carbonic or carbonate liquids or alcohol in excess of one-half of one
11 per cent by volume which may be used for human consumption. For the
12 purposes of this chapter a beverage container includes all beverage
13 containers with a capacity of a minimum of one U. S. fluid ounce and
14 all beverage containers with a maximum of one-half U. S. gallon.

15 Sec. 43.61.060. SHORT TITLE. This chapter may be cited as the
16 Alaska Litter Disposal Revenue Act.

17 * Sec. 2. This Act takes effect July 1, 1971.
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