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Referred: State Affairs,
Commerce and Finance

1 IN THE HOUSE

BY MALONE

2 HOUSE BILL NO. 273

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for an excise tax on beverage con-
7 tainers."

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

9 * Section 1. INTENT OF LEGISLATURE. It is the intent of the legislature
10 that the cost of disposing of packages, bottles, cans and other beverage
11 containers, which comprise much of the trash and litter along the state's
12 highways and public areas, be borne by the manufacturers, distributors, pur-
13 chasers and consumers of the products responsible for the litter.

14 * Sec. 2. AS 43 is amended by adding a new chapter to read:

15 CHAPTER 62. EXCISE TAX ON BEVERAGE CONTAINERS.

16 Sec. 43.62.010. TAX ON CONTAINERS. There is imposed a tax of
17 10 cents per container on every distributor or manufacturer of beverage
18 containers in the state. The tax is imposed on the first intrastate
19 distribution, sale, use or consignment; a container shall be subject
20 to tax only on one distribution, sale, use or consignment.

21 Sec. 43.62.020. MONTHLY STATEMENT AND PAYMENTS. (a) Each manu-
22 facturer or distributor shall file a statement with the department on
23 or before the last day of the calendar month. The statement shall
24 contain an account of all containers distributed, sold, used or con-
25 signed to buyers or consignees during the preceding calendar month.

26 (b) Each manufacturer or distributor shall pay on or before the
27 last day of each month to the department all taxes on all containers dis-
28 tributed, sold, used or consigned during the preceding calendar month.

29 Sec. 43.62.030. EXEMPTIONS. The following beverage containers

1 are exempt from the tax imposed by sec. 10 of this chapter:

2 (1) returnable containers on which a deposit of at least
3 10 cents is required of the retail purchaser or consumer and which
4 comply with the requirements of sec. 40(a) of this chapter;

5 (2) containers with an individual volume exceeding 64 ounces
6 per container.

7 Sec. 43.62.040. RETURNABLE CONTAINERS. (a) Each returnable
8 container manufactured, sold or distributed or intended for distribution
9 in the state shall be clearly labeled with a statement that the con-
10 tainer is a returnable deposit container and the amount of the deposit.

11 (b) A manufacturer or distributor may require a purchaser or
12 consignee for resale or further distribution to make a deposit on the
13 containers purchased or received on consignment or to remit all or a
14 part of deposits collected from retail purchasers or consumers. A
15 manufacturer or distributor for resale shall accept for return and
16 refund the deposit on all containers tendered to him of a type which
17 he manufactures or distributes.

18 (c) A retail merchant may enter into agreements with an agent or
19 with a wholesaler or distributor in the same locality to provide a
20 depot, convenient for purchasers and consumers, for the acceptance of
21 containers purchased from him and for the refund of deposits. A
22 purchaser may elect to return containers to the premises at which they
23 are sold or offered for sale, or at a depot as provided for in this
24 subsection. The refund shall be made at the place to which the con-
25 tainers are delivered.

26 (d) A retail merchant may limit the number of containers return-
27 able by one person in one day to 24 containers, unless the person
28 returning the containers produces a receipt, invoice or other evidence
29 that the containers tendered for refund were purchased from the location

1 at which they are being tendered for refund. A retail merchant who
2 sells or offers for sale beverages in a merchandising package which
3 contains more than 24 individual containers at the time of sale shall
4 accept for refund, and refund on, the number of containers contained
5 in that merchandising package at time of sale when tendered for refund
6 by a person each day.

7 (e) A retail merchant may refuse to accept delivery of a container
8 or to refund the amount of deposit if the container is

- 9 (1) not of the kind or class he sells or offers for sale; or
10 (2) in a damaged, dirty or rusty condition, except that
11 damage to the container to extract its contents does not relieve a
12 merchant of the obligation to refund the deposit labeled on the con-
13 tainer.

14 (f) Deposits on returnable containers shall be made in cash. A
15 person returning containers may not be required to receive the refund
16 in the form of merchandise or to make a purchase from the merchant in
17 order to return containers for refund.

18 Sec. 43.62.050. REGULATIONS. The department may promulgate
19 regulations necessary to carry out the provisions of this chapter.

20 Sec. 43.62.060. VIOLATIONS. A person who violates a provision of
21 this chapter is guilty of a misdemeanor and is punishable by a fine of
22 not more than \$500.

23 Sec. 43.62.070. DEFINITIONS. In this chapter

- 24 (1) "beverage" means beer or other malt beverages and mineral
25 waters, soda water, and similar soft drinks in liquid form and intended
26 for human consumption, whether or not carbonated, and includes spiri-
27 tuous and vinous beverages, but does not include uncarbonated water,
28 soups, fluid milk products, unadulterated, natural, reconstituted or
29 frozen meat, vegetable or meat juices, or liquids intended for

1 medicinal purposes only;

2 (2) "container" means the individual, separate bottle, can,
3 jar or carton of less than one-half gallon in volume composed of
4 glass, metal, paper, plastic, or any combination of those materials,
5 containing a consumer product;

6 (3) "department" means the Department of Revenue;

7 (4) "distributor" means a person who engages in the sale
8 of consumer products in containers to a merchant or dealer in the state,
9 including any manufacturer who engages in sales to merchants or dealers;

10 (5) "manufacturer" means a person bottling, canning, packing,
11 or otherwise filling containers for sale to distributors or dealers.
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