

Introduced: 3/7/75
Referred: Commerce and
Finance

1 IN THE SENATE

BY THE RULES COMMITTEE
BY REQUEST

2 SENATE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH 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 AS 43.60.010(b) is repealed.

10 * Sec. 2. For the purpose of this Act an inventory of intoxicating liquors
11 subject to the excise tax under AS 43.60 shall be taken in accordance with
12 AS 43.60.020(a) on the last day of the month following the month in which
13 this Act becomes law. The inventory required by this section shall be taken
14 by a certified public accountant. The excise tax is due and payable on the
15 last day of the following month in accordance with AS 43.60.020(b). "In
16 transit" merchandise is taxable on the effective date of this Act.

17 * Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-
18 070(c).

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