

Introduced: 2/18/77  
Referred: Community & Regional  
Affairs and Finance

1 IN THE HOUSE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 HOUSE BILL NO. 232

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to municipal sales taxes."

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

8 \* Section 1. AS 04.15.070(a) is amended to read:

9 (a) A municipality may by ordinance provide [RULES AND] regu-  
10 lations governing the barter, sale and possession of intoxicating  
11 liquor within the municipality necessary to the orderly conduct of the  
12 business of selling intoxicating liquor. When, under a local option  
13 election, the city clerk finds the majority of the voters are against  
14 the sale of intoxicating liquor, the municipality, by ordinance, may  
15 make the sale of intoxicating liquor within the municipality a mis-  
16 demeanor whether the sale is made pursuant to license or otherwise.  
17 The ordinance may not be inconsistent with this title or the rules and  
18 regulations promulgated under this title. No municipality may impose  
19 taxes other than property taxes on liquor inventories and sales taxes  
20 on liquor sales [WHEN THESE TAXES ARE LEVIED ON OTHER PROPERTY AND  
21 SALES WITHIN THE MUNICIPALITY].

22 \* Sec. 2. AS 29.53.415(a) is amended to read:

23 (a) A borough may levy and collect a sales tax not exceeding  
24 three per cent on sales or rents, and on services made within the  
25 borough, except that a higher rate may be imposed on the sales of  
26 intoxicating liquor. The sales tax may apply to any or all of these  
27 sources. Exemptions may be granted by ordinance. Nothing in this  
28 subsection prohibits the levy of a sales tax on a single class of  
29 commodity, or the levy of a higher rate of tax on one class of com-

1 modity than on another.  
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