

Introduced: 2/9/77
Referred: Finance

1 IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

2 SENATE BILL NO. 138

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 tobacco taxation; and providing
7 for an effective date."

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

9 * Section 1. AS 43.50.090(a) is amended to read:

10 (a) There is levied an excise tax of two and one-half mills on
11 each cigarette imported or acquired in the state. Each licensee
12 shall, at the time of filing the return required by sec. 80 of this
13 chapter, pay to the department the excise for the calendar month
14 covered by the return, deducting three [ONE] per cent of the total tax
15 due, which he shall retain to cover his expense of accounting and
16 filing returns. Cigarettes upon which the excise is imposed are not
17 again subject to the excise when acquired by another person.

18 * Sec. 2. AS 43.50.190(a) is amended to read:

19 (a) There is levied an excise tax of three and three-quarters
20 [ONE AND ONE-HALF] mills on each cigarette imported or acquired in
21 this state.

22 * Sec. 3. This Act takes effect July 1, 1977.
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