

Introduced: 2/18/77  
Referred: Commerce and Finance

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

1 IN THE SENATE

2 *2d HCS CS* SENATE BILL NO. 167

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 the excise tax on and license  
7 fees for sale of intoxicating liquors; and providing  
8 for an effective date."

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

10 \* Section 1. AS 43.60.010(a) is amended to read:

11 (a) Every brewer, distiller, bottler, jobber, retailer, whole-  
12 saler, or manufacturer who sells intoxicating liquors in the state or  
13 who consigns shipments of intoxicating liquors into the state, whether  
14 or not the liquors are brewed, distilled, bottled, or manufactured in  
15 the state, shall pay on all malt beverages (alcoholic content of one  
16 per cent or more by volume), wines, and hard or distilled liquors, the  
17 following taxes: (1) malt beverages at the rate of 75 [25] cents a  
18 gallon or fraction of a gallon; (2) wine or other liquor of less than  
19 14 [21] per cent alcohol by volume [OR LESS] at the rate of \$1.50 [60  
20 CENTS] a gallon or fraction of a gallon; (3) wine or other liquor of  
21 at least 14 per cent alcohol by volume but not more than 21 per cent  
22 alcohol by volume at the rate of \$2.50 a gallon or fraction of a  
23 gallon; and (4) [(3)] other liquors having a content of more than 21  
24 per cent alcohol by volume at the rate of \$6.50 [\$4.00] a gallon.

25 \* Sec. 2. AS 04.10.110 is amended to read:

26 Sec. 04.10.110. WHOLESALE LICENSE. (a) The holder of a general  
27 wholesale license may sell intoxicating liquors in the original pack-  
28 age, and wine in bulk, in quantities of not less than five wine gallons  
29 to holders of licenses. The holder of a general wholesale license may

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1 not sell to a consumer. Liquor requiring internal revenue strip  
2 stamps shall have the stamps intact on the package. A general whole-  
3 sale license shall be required for each distributing point. The  
4 general wholesale license fee schedule is based upon the total amount  
5 of business transacted during any year and is \$500 as a minimum license  
6 fee, to accompany the application, and in payment of the fee for the  
7 first \$50,000 of business transacted, and, in addition thereto, on the  
business transacted during any year,

9	above \$50,000 and not	
10	over \$75,000	a fee of \$250
11	above \$75,000 and not	
12	over \$100,000	a fee of \$500
13	above \$100,000 and not	
14	over \$125,000	a fee of \$750
15	above \$125,000 and not	
16	over \$150,000	a fee of \$1000
17	above \$150,000 and not	
18	over \$175,000	a fee of \$1250
19	above \$175,000 and not	
20	over \$200,000	a fee of \$1500
21	above \$200,000 and not	
22	over \$250,000	a fee of \$2000
23	above \$250,000 and not	
24	over \$300,000	a fee of \$2500
25	above \$300,000 and not	
26	over \$350,000	a fee of \$3000
27	above \$350,000 and not	
28	over \$400,000	a fee of \$3500
29	above \$400,000 and not	

1           over \$500,000                           a fee of \$4500  
2           above \$500,000                       1 per cent of the business  
3   transacted  
4   [A FEE OF \$5000]

5           (b) The holder of a wholesale malt beverage and wine license may  
6           sell malt beverages and wine in the original packages and malt bever-  
7           ages and wine in bulk in quantities of not less than five wine gallons  
8           to holders of licenses. The holder of a wholesale malt beverage and  
9           wine license may not sell to a consumer. The malt beverages and wine  
10          license fee schedule is based on the total amount of business trans-  
11          acted in any year and is \$100 as a minimum license fee, to accompany  
12          the application, and in payment of the fee for the first \$10,000 of  
13          business transacted, and, in addition, on the business transacted  
14          during any year,

15           above \$10,000 and not  
16           over \$25,000                           a fee of \$150  
17           above \$25,000 and not  
18           over \$50,000                           a fee of \$500  
19           above \$50,000 and not  
20           over \$75,000                           a fee of \$750  
21           above \$75,000 and not  
22           over \$100,000                          a fee of \$1000  
23           above \$100,000 and not  
24           over \$150,000                          a fee of \$1500  
25           above \$150,000 and not  
26           over \$200,000                          a fee of \$2000  
27           above \$200,000 and not  
28           over \$300,000                          a fee of \$3000  
29           above \$300,000 and not

1 over \$400,000  
2 above \$500,000

a fee of \$4000  
1 per cent of the business  
transacted  
[A FEE OF \$5000]

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4  
5 \* Sec. 3. AS 04.10.040(a) is amended to read:

6 (a) The holder of a beverage dispensary license may sell for  
7 cash or serve on the premises beer, wine and hard liquors for consump-  
8 tion on the premises only. The beverage dispensary license fee is  
9 \$750 [\$500] in all unincorporated communities and incorporated cities  
10 having a population not exceeding 1,500 persons and \$1500 [\$1,000] in  
11 all unincorporated communities and incorporated cities having a popula-  
12 tion in excess of 1,500 persons. The population shall be determined  
13 at the time of filing the application. Each applicant for a beverage  
14 dispensary license shall file with the application a cash bond or a  
15 surety bond executed by a surety company approved by the board. The  
16 condition of the bond or undertaking shall be that the applicant or  
17 applicants are the sole owners of the business to be licensed, and  
18 that no other person is financially interested directly or indirectly,  
19 and that the applicant or applicants will conduct the business in  
20 accordance with the applicable laws pertaining to intoxicating liquor  
21 in the state. The bond shall be in the penal sum of \$2,500. Upon  
22 revocation of the license, the bond may be forfeited and the amount  
23 deposited into the general fund of the state.

24 \* Sec. 4. AS 04.10.050 is amended to read:

25 Sec. 04.10.050. RESTAURANT LICENSE. The holder of a restaurant  
26 license may sell beer and wine in a restaurant with meals furnished in  
27 good faith to patrons. The restaurant license fee is \$500 [\$300].

28 \* Sec. 5. AS 04.10.060 is amended to read:

29 Sec. 04.10.060. ROADHOUSE LICENSE. The holder of a roadhouse

1 license whose licensed premises are located not less than 18 miles  
2 from the corporate limits of a city and who serves food to the traveling  
3 public, may sell beer and wine for consumption on the premises only.  
4 The roadhouse license fee is \$250 [\$150].

5 \* Sec. 6. AS 04.10.070 is amended to read:

6 Sec. 04.10.070. CLUB LICENSE. A club license gives to clubs,  
7 fraternal organizations, and patriotic organizations, that have a  
8 state or national charter, and that have been so incorporated and  
9 active for a period of two years or more, the right to sell intoxicat-  
10 ing liquors to members and their families only in their club rooms.  
11 The club license fee is \$800 [\$400], except that where any club has  
12 certified to the board that the gross sales of intoxicating liquor for  
13 the preceding year were less than \$5,000 the club license fee is \$200.

14 \* Sec. 7. AS 04.10.080 is amended to read:

15 Sec. 04.10.080. BOTTLING WORKS LICENSE. The holder of a bottling  
16 works license may operate a bottling works where beer and wine may be  
17 bottled and sold. No sale of beer or wine may be made to a consumer  
18 or in quantities less than five wine gallons. The bottling works  
19 license fee is \$500 [\$100].

20 \* Sec. 8. AS 04.10.100 is amended to read:

21 Sec. 04.10.100. RETAIL LICENSE. The holder of a retail license  
22 may sell for cash in his establishment intoxicating liquors in the  
23 original packages and wine in bulk. All liquor requiring internal  
24 revenue strip stamps shall have the stamps intact upon the packages.  
25 The consumption of intoxicating liquor on premises licensed under this  
26 provision is prohibited. Sales under a retail license are limited to  
27 less than 20 wine gallons to any one person in any one sale. The  
28 retail license fee is \$1,000 [\$600], but the retail license fee for a  
29 retail liquor store having gross sales from the sale of intoxicating

1 liquors not exceeding \$20,000 in any calendar year is \$300.

2 \* Sec. 9. This Act takes effect July 1, 1977.  
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