Original sponsor: Rules Committee by request of the Governor

Offered: 5/9/77
Referred: Rules

IN THE SENATE BY THE FINANCE COMMITTEE

HOUSE CS FOR CS FOR SENATE BILL NO. 167

IN THE LEGISLATURE OF THE STATE OF ALASKA

TENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the excise tax on and license fees for sale of intoxicating liquors; and providing for an effective date."

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

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

(a) Every brewer, distiller, bottler, jobber, retailer, wholesaler, or manufacturer who sells intoxicating liquors in the state or who consigns shipments of intoxicating liquors into the state, whether or not the liquors are brewed, distilled, bottled, or manufactured in the state, shall pay on all malt beverages (alcoholic content of one per cent or more by volume), wines, and hard or distilled liquors, the following taxes: (1) malt beverages at the rate of 25 cents a gallon or fraction of a gallon; (2) wine or other liquor of <u>less than 14</u> [21] per cent alcohol by volume [OR LESS,] at the rate of <u>$1</u> [60 CENTS] a gallon or fraction of a gallon; [AND] (3) other liquors having a content of more than 21 per cent alcohol by volume at the rate of <u>$5</u> [$4.00] a gallon<u>; and (4) wine or other liquor of at least 14 per cent alcohol by volume but not more than 21 per cent alcohol by volume at the rate of $1.35 a gallon or fraction of a gallon</u>.

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

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

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

above $50,000 and not over $75,000	a fee of $250
above $75,000 and not over $100,000	a fee of $500
above $100,000 and not over $125,000	a fee of $750
above $125,000 and not over $150,000	a fee of $1000
above $150,000 and not over $175,000	a fee of $1250
above $175,000 and not over $200,000	a fee of $1500
above $200,000 and not over $250,000	a fee of $2000
above $250,000 and not over $300,000	a fee of $2500
above $300,000 and not over $350,000	a fee of $3000
above $350,000 and not over $400,000	a fee of $3500
above $400,000 and not	

over $500,000	a fee of $4500
above $500,000	<u>one per cent of the business transacted</u>
	[A FEE OF $5000]

(b) The holder of a wholesale malt beverage and wine license may sell malt beverages and wine in the original packages and malt beverages and wine in bulk in quantities of not less than five wine gallons to holders of licenses. The holder of a wholesale malt beverage and wine license may not sell to a consumer. The malt beverages and wine license fee schedule is based on the total amount of business transacted in any year and is $100 as a minimum license fee, to accompany the application, and in payment of the fee for the first $10,000 of business transacted, and, in addition, on the business transacted during any year,

above $10,000 and not over $25,000	a fee of $150
above $25,000 and not over $50,000	a fee of $500
above $50,000 and not over $75,000	a fee of $750
above $75,000 and not over $100,000	a fee of $1000
above $100,000 and not over $150,000	a fee of $1500
above $150,000 and not over $200,000	a fee of $2000
above $200,000 and not over $300,000	a fee of $3000
above $300,000 and not over $400,000	a fee of $4000

above $400,000	one per cent of the business transacted [A FEE OF $5000]

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

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

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

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

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

Sec. 04.10.060. ROADHOUSE LICENSE. The holder of a roadhouse license whose licensed premises are located not less than 18 miles

from the corporate limits of a city and who serves food to the traveling public, may sell beer and wine for consumption on the premises only. The roadhouse license fee is $250 [$150].

* Sec. 6. AS 04.10.100 is amended to read:

Sec. 04.10.100. RETAIL LICENSE. The holder of a retail license may sell for cash in his establishment intoxicating liquors in the original packages and wine in bulk. All liquor requiring internal revenue strip stamps shall have the stamps intact upon the packages. The consumption of intoxicating liquor on premises licensed under this provision is prohibited. Sales under a retail license are limited to less than 20 wine gallons to any one person in any one sale. The retail license fee is $1,000 [$600], but the retail license fee for a retail liquor store having gross sales from the sale of intoxicating liquors not exceeding $20,000 in any calendar year is $300.

* Sec. 7. This Act takes effect July 1, 1977.