

Original sponsor: Rules Committee by request
of the Governor

Offered: 6/14/78
For Today's Supplemental
Calendar

1 IN THE SENATE

BY THE RULES COMMITTEE

2 2d HOUSE CS FOR CS FOR SENATE BILL NO. 167

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the excise tax on and license fees
7 for sale of intoxicating liquors; and providing for an
8 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 per
16 cent or more by volume), wines, and hard or distilled liquors, the
17 following taxes: (1) malt beverages at the rate of 30 [25] cents a
18 gallon or fraction of a gallon; (2) wine or other liquor of 21 per cent
19 alcohol by volume [OR LESS,] at the rate of \$1 [60 CENTS] a gallon or
20 fraction of a gallon; and (3) other liquors having a content of more
21 than 21 per cent alcohol by volume at the rate of \$6.50 [\$4.00] a
22 gallon.

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

24 Sec. 04.10.110. WHOLESALE LICENSE. (a) The holder of a general
25 wholesale license may sell intoxicating liquors in the original package,
26 and wine in bulk, in quantities of not less than five wine gallons to
27 holders of licenses. The holder of a general wholesale license may
28 not sell to a consumer. Liquor requiring internal revenue strip stamps
29 shall have the stamps intact on the package. A general wholesale

1 license shall be required for each distributing point. The general
2 wholesale license fee schedule is based upon the total amount of busi-
3 ness transacted during any year and is \$500 as a minimum license fee, to
4 accompany the application, and in payment of the fee for the first
5 \$50,000 of business transacted, and, in addition thereto, on the busi-
6 ness transacted during any year,

| | | |
|----|-------------------------|-------------------------------------|
| 7 | above \$50,000 and not | |
| 8 | over \$75,000 | a fee of \$250 |
| 9 | above \$75,000 and not | |
| 10 | over \$100,000 | a fee of \$500 |
| 11 | above \$100,000 and not | |
| 12 | over \$125,000 | a fee of \$750 |
| 13 | above \$125,000 and not | |
| 14 | over \$150,000 | a fee of \$1000 |
| 15 | above \$150,000 and not | |
| 16 | over \$175,000 | a fee of \$1250 |
| 17 | above \$175,000 and not | |
| 18 | over \$200,000 | a fee of \$1500 |
| 19 | above \$200,000 and not | |
| 20 | over \$250,000 | a fee of \$2000 |
| 21 | above \$250,000 and not | |
| 22 | over \$300,000 | a fee of \$2500 |
| 23 | above \$300,000 and not | |
| 24 | over \$350,000 | a fee of \$3000 |
| 25 | above \$350,000 and not | |
| 26 | over \$400,000 | a fee of \$3500 |
| 27 | above \$400,000 and not | |
| 28 | over \$500,000 | a fee of \$4500 |
| 29 | above \$500,000 | <u>one per cent of the business</u> |

1 transacted

2 [A FEE OF \$5000]

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

12 above \$10,000 and not

13 over \$25,000

a fee of \$150

14 above \$25,000 and not

15 over \$50,000

a fee of \$500

16 above \$50,000 and not

17 over \$75,000

a fee of \$750

18 above \$75,000 and not

19 over \$100,000

a fee of \$1000

20 above \$100,000 and not

21 over \$150,000

a fee of \$1500

22 above \$150,000 and not

23 over \$200,000

a fee of \$2000

24 above \$200,000 and not

25 over \$300,000

a fee of \$3000

26 above \$300,000 and not

27 over \$400,000

a fee of \$4000

28 above \$400,000

one per cent of the business

29 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.

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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, 1978.

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