

Introduced: 2/24/77
Referred: Special Committee on
Alcoholism, Community &
Regional Affairs and Judiciary

1 IN THE SENATE

BY THE RULES COMMITTEE BY
REQUEST OF THE GOVERNOR

2 SENATE BILL NO. 182

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-

modity than on another.

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