

Original sponsor: Rules/Governor

Offered: 3/16/79  
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

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CS FOR SENATE BILL NO. 228

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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ELEVENTH LEGISLATURE - FIRST SESSION

5

A BILL

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

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

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

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(a) Every brewer, distiller, bottler, jobber, retailer, whole-  
saler, 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 27 1/2 [25] cents a  
gallon or fraction of a gallon; (2) wine or other liquor of 21 per cent  
alcohol by volume or less at the rate of 90 [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 \$5.75 [\$4.00] a  
gallon.

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\* Sec. 2. This Act takes effect July 1, 1979.

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