

Original sponsor: Rules/Governor

Offered: 3/16/79
Referred: Rules

1 IN THE SENATE

BY THE FINANCE COMMITTEE

2 CS FOR SENATE BILL NO. 228 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

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

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

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

10 (a) Every brewer, distiller, bottler, jobber, retailer, whole-
11 saler, or manufacturer who sells intoxicating liquors in the state or
12 who consigns shipments of intoxicating liquors into the state, whether
13 or not the liquors are brewed, distilled, bottled, or manufactured in
14 the state, shall pay on all malt beverages (alcoholic content of one per
15 cent or more by volume), wines, and hard or distilled liquors, the
16 following taxes: (1) malt beverages at the rate of 27 1/2 [25] cents a
17 gallon or fraction of a gallon; (2) wine or other liquor of 21 per cent
18 alcohol by volume or less at the rate of 90 [60] cents a gallon or
19 fraction of a gallon; and (3) other liquors having a content of more
20 than 21 per cent alcohol by volume at the rate of \$5.75 [\$4.00] a
21 gallon.

22 * Sec. 2. AS 04.15 is amended by adding a new section to read:

23 Sec. 04.15.120. SALE OF POWDERED ALCOHOL PROHIBITED. No substance
24 having alcoholic content and intended for human consumption may be sold
25 in the state unless in liquid form.

26 * Sec. 3. This Act takes effect July 1, 1979.
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