

Introduced: 2/16/82  
Referred: Judiciary and Finance

1 IN THE HOUSE

BY ADAMS

2 HOUSE BILL NO. 838

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TWELFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act increasing the liquor tax; and providing for an  
7 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, wholesaler,  
11 or manufacturer who sells alcoholic beverages [INTOXICATING LIQUORS] in  
12 the state or who consigns shipments of alcoholic beverages [INTOXICATING  
13 LIQUORS] into the state, whether or not the alcoholic beverages [LIQUORS]  
14 are brewed, distilled, bottled, or manufactured in the state, shall pay  
15 on all malt beverages (alcoholic content of one percent or more by  
16 volume), wines, and hard or distilled alcoholic beverages [LIQUORS], the  
17 following taxes: (1) malt beverages at the rate of 32-1/2 [25] cents a  
18 gallon or fraction of a gallon; (2) wine or other beverages [LIQUOR] of  
19 21 percent alcohol by volume or less, at the rate of \$1 [60 CENTS] a  
20 gallon or fraction of a gallon; and (3) other beverages [LIQUORS] having  
21 a content of more than 21 percent alcohol by volume at the rate of \$5.75  
22 [\$4] a gallon.

23 \* Sec. 2. The increase in taxes under sec. 1 of this Act takes effect on  
24 the first day of the month after the month in which this Act takes effect.

25 \* Sec. 3. This Act takes effect immediately in accordance with AS 01.10.-  
26 070(c).

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