

Original sponsor: Adams

Offered: 3/29/82
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2

CS FOR HOUSE BILL NO. 838 (Finance)

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IN THE LEGISLATURE OF THE STATE OF ALASKA

4

TWELFTH LEGISLATURE - SECOND SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the tax on alcoholic beverages; and
7 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, 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 (as adjusted when required under (c) of this section):

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(1) malt beverages at the rate of 50 [25] cents a gallon or
19 fraction of a gallon;

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(2) wine or other beverages [LIQUOR] of 21 percent alcohol by
21 volume or less, at the rate of \$1.20 [60 CENTS] a gallon or fraction of
22 a gallon; and

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(3) other beverages [LIQUORS] having a content of more than
24 21 percent alcohol by volume at the rate of \$8 [\$4] a gallon.

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* Sec. 2. AS 43.60.010 is amended by adding a new subsection to read:

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(c) Beginning on January 1, 1983, the Department of Revenue shall
27 annually adjust the rate of taxes levied under (a) of this section based
28 on changes in the cost of living as reflected in the consumer price
29 index for Anchorage, Alaska rounded to the nearest cent for malt bever-

1 ages and to the nearest five cents for all other alcoholic beverages.

2 * Sec. 3. The increase in taxes under sec. 1 of this Act takes effect on
3 the first day of the month after the month in which this Act takes effect.

4 * Sec. 4. This Act takes effect immediately in accordance with AS 01.10.-
5 070(c).

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