

Offered: 4/27/83
Referred: Finance

Original sponsors: Adams and Liska

1 IN THE HOUSE BY THE JUDICIARY COMMITTEE
2 SENATE CS FOR HOUSE BILL NO. 202(Judiciary)
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 THIRTEENTH LEGISLATURE - FIRST SESSION
5 A BILL
6 For an Act entitled: "An Act increasing the liquor tax; and providing for
7 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 alcoholic beverages [INTOXICATING
12 LIQUORS] in the state or who consigns shipments of alcoholic beverages
13 [INTOXICATING LIQUORS] into the state, whether or not the alcoholic
14 beverages [LIQUORS] are brewed, distilled, bottled, or manufactured in
15 the state, shall pay on all malt beverages (alcoholic content of one
16 percent or more by volume), wines, and hard or distilled alcoholic
17 beverages [LIQUORS], the following taxes: (1) malt beverages at the
18 rate of 35 [25] cents a gallon or fraction of a gallon; (2) wine or
19 other beverages [LIQUOR] of 21 percent alcohol by volume or less, at
20 the rate of 85 [60] cents a gallon or fraction of a gallon; and (3)
21 other beverages [LIQUORS] having a content of more than 21 percent
22 alcohol by volume at the rate of \$5.60 [\$4] a gallon.
23 * Sec. 2. The increase in taxes under sec. 1 of this Act takes effect
24 on the first day of the month after the month in which this Act takes
25 effect.
26 * Sec. 3. To be consistent, wherever in AS 43.60 the phrases "intoxi-
27 cating liquor" or "intoxicating liquors" appear, the revisor of statutes
28 shall substitute "alcoholic beverage" or "alcoholic beverages".
29 * Sec. 4. This Act takes effect immediately in accordance with

1 AS 01.10.070(c).