

Offered: 2/22/85
Referred: Finance

Original sponsors: V.Fischer and Ferguson

1 IN THE SENATE

BY THE HEALTH, EDUCATION
AND SOCIAL SERVICES COMMITTEE

2

CS FOR SENATE BILL NO. 94 (HESS) am

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FOURTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act increasing the excise tax on cigarettes; and
7 providing for an effective date."

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

9 * Section 1. INTENT. (a) It is the intent of the legislature that the
10 excise tax on cigarettes levied by this Act be used principally to fund
11 health promotion and education programs to enhance wellness, good nutri-
12 tion, and physical and mental fitness and to encourage the avoidance of
13 unnecessary health risks, including smoking and use of alcohol and other
14 drugs.

15 (b) The health promotion and education programs shall include promot-
16 ing the implementation of school health education programs statewide for
17 all grades; distributing and coordinating grants for statewide and local
18 health promotion and education programs; and developing a five-year health
19 promotion and education plan for the state, including one-year plans of
20 operation.

21 * Sec. 2. AS 43.50.190(a) is repealed and reenacted to read:

22 (a) If the federal excise tax on cigarettes under 26 U.S.C.
23 5701(b) is equal to or greater than 8 mills per small cigarette or
24 16.8 mills per large cigarette, then there is levied an additional
25 state excise tax on each cigarette imported or acquired in the state
26 of 1.5 mills. If the federal excise tax is less than 8 mills per
27 small cigarette or 16.8 mills per large cigarette, then there is
28 levied an excise tax in an amount sufficient to make the total of the
29 federal tax and the additional state tax levied by this section on

1 each cigarette imported or acquired in this state equal to

2 (1) 9.5 mills on each small cigarette; and

3 (2) 18.3 mills on each large cigarette.

4 * Sec. 3. AS 43.50.190 is amended by adding a new subsection to read:

5 (c) In this section, "small cigarette" and "large cigarette"

6 have the same meanings given in 26 U.S.C. 5701(b).

7 * Sec. 4. This Act takes effect October 1, 1985.