Offered: 5/4/89 6-0982E
Referred: Rules

Original sponsor: Finance Committee

IN THE HOUSE BY THE FINANCE COMMITTEE

CS FOR HOUSE BILL NO. 246 (Finance)

IN THE LEGISLATURE OF THE STATE OF ALASKA

SIXTEENTH LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the definition of an alcoholic beverage and the tax on alcoholic beverages."

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

* Section 1. AS 04.21.080(b)(1) is amended to read:

(1) "alcoholic beverage" means spirituous, vinous, malt or other fermented or distilled liquids, whatever the origin, that are intended for human consumption as a beverage and that contain <u>one-half of one percent or more of</u> alcohol <u>by volume</u>, whether produced commercially or privately;

* Sec. 2. AS 43.60.010(a) is repealed and reenacted to read:

(a) A brewer, distiller, bottler, jobber, retailer, wholesaler, or manufacturer who sells alcoholic beverages in the state or who consigns shipments of alcoholic beverages into the state, whether or not the alcoholic beverages are brewed, distilled, bottled, or manufactured in the state, shall pay on all alcoholic beverages with an alcoholic content of one percent or more by volume, the following taxes:

(1) if in the previous calendar year the brewer, distiller, or manufacturer of the alcoholic beverages produced more than 250,000 gallons of malt beverages, wine, or distilled spirits

(A) malt beverages at the rate of $.44 a gallon or fraction of a gallon;

(B) wine at the rate of $1.06 a gallon or fraction of a gallon; and

(C) distilled spirits having a content of more than 21 percent alcohol by volume at the rate of $7.00 a gallon or fraction of a gallon; or

(2) if in the previous calendar year the brewer, distiller, or manufacturer of the alcoholic beverages produced 250,000 or fewer gallons of malt beverages, wine, or distilled spirits and the brewery, distillery, or manufacturing plant is located in the United States

(A) malt beverages at the rate of $.35 a gallon or fraction of a gallon;

(B) wine at the rate of $.85 a gallon or fraction of a gallon; and

(C) distilled spirits having a content of more than 21 percent alcohol by volume at the rate of $5.60 a gallon or fraction of a gallon.

* Sec. 3. AS 43.60.020(a) is amended to read:

(a) Each brewer, distiller, bottler, jobber, wholesaler, manufacturer, or other consignor shall send a statement by airmail, postage prepaid, to the department on or before the last day of each calendar month. The statement shall contain an account of the alcoholic beverages sold or consigned to buyers or consignees in the state during the preceding month, setting out

(1) the total number of gallons, including fractional gallons sold or consigned;

(2) the names and Alaska address of each buyer and consignee; [AND]

(3) the gallonage of each kind of beverage sold or consigned to the respective buyers or consignees; and

(4) the brewer, manufacturer, or distiller of the alcoholic beverages, and whether the tax was computed under AS 43.60.010(a)(1)

or 43.60.010(a)(2).