

Offered: 5/3/89
Referred: Rules

6-1068D

Original sponsor: Finance Committee

1 IN THE SENATE BY THE FINANCE COMMITTEE
2 CS FOR SENATE BILL NO. 253 (Finance)
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 SIXTEENTH LEGISLATURE - FIRST SESSION
5 A BILL
6 For an Act entitled: "An Act relating to taxation of alcoholic beverages,
7 and imposing additional reporting requirements on
8 sales and shipments of alcoholic beverages; and
9 providing for an effective date."
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:
11 * Section 1. AS 43.60.010(a) is amended to read:
12 (a) Every brewer, distiller, bottler, jobber, retailer, whole-
13 saler, or manufacturer who sells alcoholic beverages in the state or
14 who consigns shipments of alcoholic beverages into the state, whether
15 or not the alcoholic beverages are brewed, distilled, bottled, or
16 manufactured in the state, shall pay [ON ALL MALT BEVERAGES (ALCOHOLIC
17 CONTENT OF ONE PERCENT OR MORE BY VOLUME), WINES, AND HARD OR DIS-
18 TILLED ALCOHOLIC BEVERAGES,] the following taxes:
19 (1) malt beverages at the rate of 65 [35] cents a gallon or
20 fraction of a gallon;
21 (2) wine or other alcoholic beverages of 21 percent alcohol
22 by volume or less, at the rate of \$2.00 [85 CENTS] a gallon or frac-
23 tion of a gallon; and
24 (3) other alcoholic beverages having a content of more than
25 21 percent alcohol by volume at the rate of \$6.00 [\$5.60] a gallon or
26 fraction of a gallon.
27 * Sec. 2. AS 43.60.010 is amended by adding a new subsection to read:
28 (c) The tax imposed by (a) of this section applies to
29 (1) malt beverages having an alcoholic content of one

1 percent or more by volume;

2 (2) wine; and

3 (3) hard or distilled alcoholic beverages.

4 * Sec. 3. AS 43.60 is amended by adding a new section to read:

5 Sec. 43.60.025. ADDITIONAL REPORTING REQUIREMENTS ON SALES OF
6 ALCOHOLIC BEVERAGES. (a) In addition to the report required under
7 AS 43.60.020(a), a primary source of supply may not sell or ship
8 alcoholic beverages into the state unless the sale or shipment in-
9 cludes an invoice from the primary source of supply to a wholesaler
10 licensed under AS 04.11.160. The invoice must include an account of
11 the alcoholic beverages sold or shipped and the names and addresses of
12 the primary source of supply and the wholesaler.

13 (b) On or before the 10th day of each month, wholesalers and
14 primary sources of supply shall mail to the Department of Revenue,
15 postage prepaid, a copy of the invoices covering sales and shipments
16 during the preceding month.

17 (c) In this section

18 (1) "primary source of supply" means the distiller, pro-
19 ducer, or owner of the alcoholic beverage at the time it became a
20 marketable product, and the bottler, prime importer, trademark owner,
21 brand owner, or a person who is authorized in writing to act as the
22 exclusive agent of a distiller, producer, owner, or bottler;

23 (2) "wholesaler" means a person licensed under AS 04.-
24 11.160.

25 * Sec. 4. This Act takes effect July 1, 1989.