

CS FOR HOUSE BILL NO. 2 (HES)

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - SECOND SESSION

BY THE HOUSE HEALTH, EDUCATION AND SOCIAL SERVICES COMMITTEE

Offered: 3/20/92

Referred: Finance

Sponsor(s): REPRESENTATIVES ELLIS, Brown

A BILL

FOR AN ACT ENTITLED

1 "An Act increasing the excise tax on cigarettes and on tobacco products whose tax is
2 calculated based on wholesale price."

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

4 * Section 1. AS 43.50.190(a) is amended to read:

5 (a) There is levied an excise tax of 18 [12] mills on each cigarette imported or acquired
6 in this state.

7 * Sec. 2. AS 43.50.300 is amended to read:

8 Sec. 43.50.300. EXCISE TAX LEVIED. An excise tax is levied on tobacco products
9 in the state at the rate of 35 [25] percent of the wholesale price of the tobacco products. The tax
10 is levied when a person

11 (1) brings, or causes to be brought, a tobacco product into the state from outside
12 the state for sale;

13 (2) makes, manufactures, or fabricates a tobacco product in the state for sale in
14 the state; or

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(3) ships or transports a tobacco product to a retailer in the state for sale by the

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retailer.