

HOUSE BILL NO. 52
IN THE LEGISLATURE OF THE STATE OF ALASKA
EIGHTEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES BROWN, B.Davis, Davies

Introduced: 1/14/93

Referred: Community & Regional Affairs, State Affairs, Judiciary, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to municipal taxation of alcoholic beverages; and providing for
2 an effective date."

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

4 * Section 1. AS 04.21.010(c) is amended to read:

5 (c) A municipality may not impose taxes on alcoholic beverages except a

6 (1) property tax on alcoholic beverage inventories;

7 (2) sales tax on alcoholic beverage sales; a sales tax imposed on
8 alcoholic beverage sales may be equal to, higher, or lower than a sales tax, if any,

9 [IF SALES TAXES ARE] imposed on other sales within the municipality; and

10 (3) [SALES TAX ON ALCOHOLIC BEVERAGE SALES THAT WAS
11 IN EFFECT BEFORE JULY 1, 1985; AND

12 (4)] sales and use tax on alcoholic beverages if the sale of alcoholic
13 beverages within the municipality has been prohibited under AS 04.11.490.

14 * Sec. 2. This Act takes effect July 1, 1993.