

**HOUSE BILL NO. 53**

**IN THE LEGISLATURE OF THE STATE OF ALASKA**

**EIGHTEENTH LEGISLATURE - FIRST SESSION**

**BY REPRESENTATIVE BROWN**

**Introduced: 1/14/93**

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

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act increasing the tax on alcoholic beverages; and providing for an effective  
2 date."

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

4 \* Section 1. AS 43.60.010(a) is amended to read:

5 (a) Every brewer, distiller, bottler, jobber, retailer, wholesaler, or manufacturer  
6 who sells alcoholic beverages in the state or who consigns shipments of alcoholic  
7 beverages into the state, whether or not the alcoholic beverages are brewed, distilled,  
8 bottled, or manufactured in the state, shall pay on all malt beverages (alcoholic content  
9 of one percent or more by volume), wines, and hard or distilled alcoholic beverages,  
10 the following taxes:

11 (1) malt beverages at the rate of \$1.05 [35 CENTS] a gallon or fraction  
12 of a gallon;

13 (2) wine or other beverages of 21 percent alcohol by volume or less,  
14 at the rate of \$2.15 [85 CENTS] a gallon or fraction of a gallon; and

- 1 (3) other beverages having a content of more than 21 percent alcohol  
2 by volume at the rate of \$12.75 [\$5.60] a gallon.  
3 \* Sec. 2. This Act takes effect July 1, 1993.