

**HOUSE BILL NO. 413**

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

**EIGHTEENTH LEGISLATURE - SECOND SESSION**

**BY THE HOUSE RULES COMMITTEE BY REQUEST OF THE GOVERNOR**

**Introduced: 1/28/94**

**Referred: Labor & Commerce, State Affairs, Finance**

**A BILL**

**FOR AN ACT ENTITLED**

1 "An Act increasing excise taxes on cigarettes, tobacco products, and alcoholic  
2 beverages; and providing for an effective date."

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 19.25 [12] mills on each cigarette imported  
6 or acquired 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  
9 products in the state at the rate of 50 [25] percent of the wholesale price of the tobacco  
10 products. The tax is levied when a person

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

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

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

3 \* Sec. 3. AS 43.60.010(a) is amended to read:

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

10 (1) malt beverages at the rate of 52.5 [35] cents a gallon or fraction of  
11 a gallon;

12 (2) wine or other beverages of 21 percent alcohol by volume or less,  
13 at the rate of \$1.27 and one-half cent [85 cents] a gallon or fraction of a gallon; and

14 (3) other beverages having a content of more than 21 percent alcohol  
15 by volume at the rate of \$8.40 [\$5.60] a gallon.

16 \* Sec. 4. This Act takes effect July 1, 1994.