

COMMITTEE REPORT
SENATE

FURTHER:

4/27/83

Date: 5/11/83

Mr. President:

The Committee on FINANCE has had HR 102

Increasing the Liquor Tax, etc. etc.

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with CS for HR 102 same title
 new title
- and recommends Do Pass w/attached amendment
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

CHAIRMAN

5/19/83

A M E N D M E N T

Offered in the SENATE

By Ziegler

TO: SCSHB 202(Jud)

Page 1, following line 22:

Insert the following new section to read:

"* Sec. 2. AS 43.60.010 is amended by adding a new subsection to read:

(c) A municipality may not levy an excise tax on alcoholic beverages other than a general sales tax."

Renumber following sections accordingly.

Offered: 4/27/83
Referred: Finance

Original sponsors: Adams and Liska

1 IN THE HOUSE

BY THE JUDICIARY COMMITTEE

2 SENATE CS FOR HOUSE BILL NO. 202(Judiciary).

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act increasing the liquor tax; and providing for
7 an effective date."

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

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

10 (a) Every brewer, distiller, bottler, jobber, retailer, whole-
11 saler, or manufacturer who sells alcoholic beverages [INTOXICATING
12 LIQUORS] in the state or who consigns shipments of alcoholic beverages
13 [INTOXICATING LIQUORS] into the state, whether or not the alcoholic
14 beverages [LIQUORS] are brewed, distilled, bottled, or manufactured in
15 the state, shall pay on all malt beverages (alcoholic content of one
16 percent or more by volume), wines, and hard or distilled alcoholic
17 beverages [LIQUORS], the following taxes: (1) malt beverages at the
18 rate of 35 [25] cents a gallon or fraction of a gallon; (2) wine or
19 other beverages [LIQUOR] of 21 percent alcohol by volume or less, at
20 the rate of 85 [60] cents a gallon or fraction of a gallon; and (3)
21 other beverages [LIQUORS] having a content of more than 21 percent
22 alcohol by volume at the rate of \$5.60 [\$4] a gallon.

23 * Sec. 2. The increase in taxes under sec. 1 of this Act takes effect
24 on the first day of the month after the month in which this Act takes
25 effect.

26 * Sec. 3. To be consistent, wherever in AS 43.60 the phrases "intoxi-
27 cating liquor" or "intoxicating liquors" appear, the revisor of statutes
28 shall substitute "alcoholic beverage" or "alcoholic beverages".

29 * Sec. 4. This Act takes effect immediately in accordance with

1 AS 01.10.070(c).

STATE OF ALASKA
FISCAL NOTE

Revision Date _____, 1983

I. REQUEST

Bill/Resolution No: 5 CSHB 202 (Jud)
Title: Increasing Liquor tax.
Sponsor: Judiciary Committee
Requestor: Judiciary Committee

II. FISCAL DETAIL

Agency Affected: Revenue
Program Category Affected: _____
BRU, Program of Subprogram(s) Affected: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
REVENUE	-	-	-	-	-	-

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	+2000	+3750	+5100	+5300	+5600
FEDERAL FUNDS	-	-	-	-	-	-
OTHER (Specify Source)	-	-	-	-	-	-

POSITIONS:

FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
TEMPORARY	-	-	-	-	-	-

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis.

Prepared By: Vincent D. Wright
Division: Revenue - Research

Phone: 465-2174
Date: 4/28/83

Approved by Commissioner: J. K. Donohue
Department: Revenue

Date: 5/6/83

Distribution:

- Original to Legislative Finance
- Copy to Office of Management and Budget (for Legislature introduced bills)
- Copy to Department (for Governor introduced bills)
- Copy to Sponsor
- Copy to Requestor (if different from Sponsor)

STATE OF ALASKA
PRELIMINARY STATEMENT OF FISCAL IMPACT

RECEIVED
MAR 1 1983

Bill No: HB 202 Date on Bill: 2/15/83
 Title: An act increasing the liquor tax.
 Sponsor: Adams
 Requestor: House State Affairs

1. Estimated fiscal impacts on:

a. Expenditures:

(Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86
Capital				
Operating				
Total				

b. Revenues:

Revenue	-0-	2.1 mill	3.9 mill
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2. Source of funds to offset fiscal impact of bill:

3. Assumptions:

The analysis assumes the new tax rates become effective July 1, 1983.

4. Disclaimer:

This statement has not been reviewed by the OMB in the Office of the Governor. It therefore does not represent the final estimate of fiscal impact.

Prepared By: Mary Belcher Phone: 465-2300
 Division: Comm. Office Date: 2/28/83

Approved by Commissioner: Robert C. Lewis Date: 2/28/83
 Department: Revenue

STATE OF ALASKA
PRELIMINARY STATEMENT OF FISCAL IMPACT

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MAR 1 1983

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(Thousands of Dollars)

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Prepared By: Mary Belcher Phone: 465-2300
 Division: Comm. Office Date: 2/28/83

Approved by Commissioner: Robert L. Hart Date: 2/28/83
 Department: Revenue

I. REQUEST

Bill/Resolution No: 5 CSHB 202 (Jud)
 Title: Increasing liquor tax.
 Sponsor: Judiciary Committee
 Requestor: Judiciary Committee

II. FISCAL DETAIL

Agency Affected: Revenue
 Program Category Affected: _____
 BRU, Program of Subprogram(s) Affected: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-

CAPITAL	-	-	-	-	-	-
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REVENUE	-	-	-	-	-	-
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FUNDING: (Thousands of Dollars)

GENERAL FUND	-	+2000	+3750	+5100	+5300	+5600
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FULL-TIME	-	-	-	-	-	-
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COMMITTEE REPORT
SENATE

FURTHER: FINANCE

4/22/83

Date: 4/25/83

Mr. President:

The Committee on JUDICIARY has had HB 202

Increasing the liquor tax; eff. date

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with SCS for HB 202 (Quad) same title
 new title
- and recommends may w/o rec
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

Joe Joseph

Bill Ray

1. Zeigler: N/R

1. [Signature] no recommendation

Bill Ray
CHAIRMAN

1. No REC

1 IN THE HOUSE

BY ADAMS AND LISKA

2

HOUSE BILL NO. 202

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

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13 [INTOXICATING LIQUORS] into the state, whether or not the alcoholic
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15 the state, shall pay on all malt beverages (alcoholic content of one
16 percent or more by volume), wines, and hard or distilled alcoholic
17 beverages [LIQUORS], the following taxes: (1) malt beverages at the
18 rate of 32-1/2 [25] cents a gallon or fraction of a gallon; (2) wine
19 or other beverages [LIQUOR] of 21 percent alcohol by volume or less,
20 at the rate of \$1 [60 CENTS] a gallon or fraction of a gallon; and (3)
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