

SB

42

SFIN

FILE

SENATE FINANCE COMMITTEE REPORT

DATE: 3/18/93

FURTHER:

DATE TURNED INTO OFFICE: 3-25-93

The Finance Committee considered **SENATE BILL NO. 42**

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

and recommends:

- replace with _____ CS _____ (FINANCE)
- or adopt previous CS SB 42 (CRA)
- attaches amendment(s)

- same title
- new title
- technical title change (HB only)

adopts _____ Letter of Intent

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

NEW FISCAL NOTES

Department	Date	Zero	Fiscal

PREVIOUS FISCAL NOTES

Department	Date	Zero	Fiscal
DC & RA	2-17-93	0	

Appropriation No Fiscal Note

DO PASS:

George Tadey
John Rahn
John H. ...
[Signature]

OTHER RECOMMENDATIONS:

1. *Mark Do-pass*
 Co-Chair: Signature/Recommendation

2. *True Lance - 10/2/93*
 Co-Chair: Signature/Recommendation

Revision Date: _____ Dept. Affected: Community and Regional Affairs
 Title: Local Sales Tax on Alcoholic Beverages BRU: _____
 Component: _____
 Sponsor: Jacko
 Requestor: _____ COMPONENT SERIAL NO. N/A

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0	0	0	0	0	0
CAPITAL	0	0	0	0	0	0

REVENUE FUND SOURCE: _____

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0	0	0	0	0	0

POSITIONS:

FULL-TIME	0	0	0	0	0	0
PART-TIME						
TEMPORARY						

Estimate of current (FY93) Impact \$ _____

ANALYSIS: (Attach a separate page if necessary)
 The bill has no impact on DCRA programs.
 Changes in CS SB 42 (CRF) have no fiscal impact. This fiscal note is appropriate.
3/9/93 date A. Anthony Comte Aide (initial)

Prepared by: Remond Henderson Phone: 465-4708

Division: Division of Administrative Services Date: 2/17/93

Approved by Commissioner: [Signature] Deputy Commissioner Date: 2/17/93

Agency: Community and Regional Affairs

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Back-up

SENATOR GEORGE JACKO

STATE CAPITOL, ROOM 125 JUNEAU, ALASKA 99801-1182 (907) 465-4942 FAX: (907) 465-2997

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MEMORANDUM

TO: Senator ~~Don~~ Pearce. Co-Chair
Senate Finance Committee

FROM: Senator ~~George~~ Jacko

DATE: March 24, 1993

RE: Sponsor Statement - CSSB 42

CSSB 42 will enable municipalities of 2500 residents or less to hold municipal elections to decide whether residents want to levy a higher sales tax on alcohol beverages beyond the sales tax imposed on other sales within the municipality.

Local voters will have to approve the measure before implementation can take place. The Alaska Supreme Court has ruled that all sales tax items must be levied at the same rate.

CSSB 42 will create an additional revenue tool for small municipalities. As municipal assistance and revenue sharing funds continue to decrease, the ability for communities to maximize local revenue-generating capability will be important.

CSSB 42 is supported by the Alaska Municipal League, the Southwest Alaska Municipal Conference and the Department of Community and Regional Affairs.

STATE OF ALASKA
DEPARTMENT OF COMMUNITY
& REGIONAL AFFAIRS

POSITION PAPER

Bill No.: SB 42
Sponsor: SENATOR JACKO

DCRA FN: Zero (attached)
Position: Support

Title: An Act relating to municipal taxation of alcoholic beverages;
and providing for and effective date.

The bill amends AS 04.21.010(c)(2) to allow municipalities to impose a sales tax "on alcoholic beverages equal to or higher than the sales tax imposed on other sales within the municipality, but may not be lower than the sales tax imposed on other sales within the municipality."

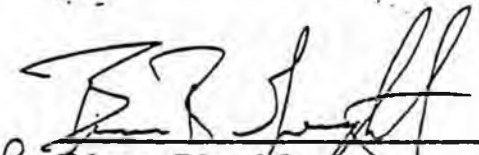
The bill also amends AS 29.45.650(b). This section AS 29.45.650 is the BOROUGH SALES AND USE TAX statute. The amendment removes this section from applying to AS 04.21.010(c). Subsection (b) reads "A borough levying a sales tax may also by ordinance levy a use tax on the storage, use, or consumption of tangible personal property in the borough. The use tax rate must equal the sales tax rate and the use tax shall be levied only on buyers."

The bill has no impact on DCRA programs.

The department supports this legislation for two primary reasons.

- 1) it allows municipalities to place a greater tax on alcoholic beverages; and
- 2) it allows a greater "use" tax to be imposed on alcoholic beverages in communities that do not allow sales of alcohol, but permit importation for personal use.

Alcohol is one of the most destructive drugs in use in rural Alaska today. This bill allows local communities to appropriately discourage its use, and stem the resultant negative impacts on rural families.


Edgar Blatchford
Commissioner

2-18-93
Date

File No.: SB 42/P

C&RA POSITION PAPER

3:48 PM

To: Bryce Edgemon
Senator Jacko's Office
Fax: 465-2997

From: Alice Ruby
Dillingham

Date: 3/10/93

Re: Alcohol Tax Information

I've obtained some information that may be useful in Senator Jacko's effort to pass the alcohol tax legislation. Following is a description of attached info.

1. Memo from Ward Jones to Christy Tilden

Ward Jones is an employee of BBAHC and provided the information in the memo to Christy Tilden at her request - probably in relationship to her grant program. Ward gave me permission to release the information to you. He advises that he will continue to tabulate this kind of information but will not have the results for a while.

The most interesting to me are paragraph's IV, VI and VII on the second page. Adding these figures brings a total of \$180,925 spent per quarter for alcohol related incidents by the Dillingham Police Department and Ambulance. This means that just the City of Dillingham spends an estimated \$723,700 per year on alcohol related incidents.

2. Estimated Alcohol Sales in Dillingham, July - December 1992

I obtained these figures from actual sales tax reports submitted by the businesses who reported in Dillingham. Note that the AhSaWan just recently opened and will be operating under the Captains Table liquor license and is not reported in this group and Ricardo's is not reported (liquor and food are not separated so I didn't count them).

Estimated sales for that six month period were \$997,382. Using this figure to estimate a years sales brings us to \$1,994,764.00. Note that this does not take April - June into account which as you probably know are part of the busiest season for the liquor sales businesses.

I did some rough calculations on sales taxes at the current 5%, 8%, 10% and 15%. You can extend it further by adding any percentage to the Tot. Tax. Sales (which is the total taxable sales for that month).

3. Effect on individual product prices

I did this just out of curiosity. I wondered what the effect of the tax would be on the consumer's price. I used the price sheet from one business in town (who shall remain anonymous). I had to break out the current 5% sales tax to determine the base prices charged for various products. Then I added 8%, 10% and 15% just to see what happened.

I'll have to admit that I was fairly surprised when I saw the price sheet. I haven't been out for a while and hadn't realized how much prices have gone up. If you want to know what some of the drink categories are let me know. (Example: a Premium is the expensive liquors like baileys, sloe gin, etc.).

4. Miscellaneous

I made the Mayor and Manager aware that I was going to send this information to you. As well I let Fred Torrisi know because he has been supportive of this legislation. I'll be passing the information on to them as well.

Please let me know if I can provide more information. Also, I will be happy to testify when appropriate and will probably use some of this info that I am passing on to you.

In case this information is helpful.....I and the City (I think) are convinced that the alcohol tax will not deter alcohol consumption, nor will it solve some of our social problems by itself. It will, however, provide funding to off-set existing alcohol related expenses and maybe allow us to develop some solutions to the problems. You can see, however, that we would have to tax pretty high before we could actually balance out expenses and income. I don't know if the citizens will allow a really high tax - I do think that they would support a moderate tax in Dillingham.

Memo:

TO: Cristy Tilden, Program Director, BBAHC Alcohol Program

FROM: Ward Jones, Injury Prevention Specialist, BBAHC
Environmental Health *WJ*

RE: Costs of alcohol and drugs to BBAHC and Dillingham
community first quarter FY 93 (10/1-12/31)

DATE: February 2, 1993

In my capacity as Injury Prevention Specialist, I have been charged with surveillance of serious injuries. The following are alcohol and drug related incidents and costs:

I. 2 Detox admits @

A. 72 hr. hospital stay @ \$425/da.	= \$	1275
B. ER fee	= \$	70
C. Physician fee	= \$	60
D. Average lab fee	= \$	200
E. Average medicine fee	= \$	20
F. Average supplies	= \$	20
Total	= \$	1,645

Grand Total = \$ 3,290

II. 25 Title 47 admits @

A. 24 hr. hospital stay @ \$425/da.	= \$	425
B. Other costs as above	= \$	370
Total	= \$	785

Grand Total = \$19,625

III. In addition to the above there were the following items that were determined to be alcohol and or drug related:

A. Two drug overdoses
 B. One alcohol and drug overdose
 C. One skull fracture
 D. One suicide attempt
 E. One loss of consciousness
 F. One undetermined trauma
 G. One hypothermia
 If we assume one nights stay and similar other expenses to the above the total for these injuries is \$6,360

IV. There were a total of five ambulance runs associated with the above @ \$125 = \$625

V. There are some expenses not documented with the above, such as xray and medevac that would add significantly to the total.

VI. The City of Dillingham Community Service Patrol is run for the sole purpose of alcohol mitigation so its yearly budget of approximately \$176,000 plus \$30,000 in kind services from the city can be divided by four for a quarterly total of \$51,500.

VII. Seventy percent of the Dillingham City Police Department calls are alcohol related. Consequently if we take seventy percent of the approximately \$736,000 and divide by four we have a quarterly total of \$128,800.

The expenses from the above are not all inclusive and can be expanded upon, however they give us a rough total of \$209,670 spent by agencies in the mitigation of alcohol problems.

The above list is rough and by no means comprehensive. Other agencies and departments that are impacted are:

1. BBAHC Alcohol Program 100%
2. BBAHC Mental Health Department
3. SAFE
4. Alaska State Troopers
5. BBAHC EMS Department
6. BBAHC Community Health Aide Program
7. Others?

Estimated
Alcohol Sales
In
City of Dillingham
July-December 1992

Taxable Income figures taken from Sales Tax Reports prepared by businesses
and submitted to City of Dillingham

FAX NO. 8425462

Current Local Businesses	Reported Taxable Sales for July 92 to December 92						Tot.Tax Sales	(Current)			
	Dec-92	Nov-92	Oct-92	Sep-92	Aug-92	Jul-92		Tax@5%	Tax@8%	Tax@10%	Tax@15%
Cannery Lounge	\$3,827.49	\$6,577.61	\$1,461.54	\$7,621.37	\$12,756.73	NA	\$35,244.74	\$1,762.24	\$2,819.58	\$3,524.47	\$5,286.71
Dig. Liquor	\$55,454.32	\$52,583.30	\$58,986.29	\$62,848.54	\$80,730.31	\$105,908.19	\$416,310.95	\$20,815.55	\$33,304.88	\$41,831.10	\$62,446.84
Olson Liquor	\$21,087.14	\$18,813.72	\$20,332.98	\$19,009.30	\$28,213.33	\$42,453.18	\$149,910.15	\$7,495.51	\$11,992.81	\$14,991.02	\$22,486.52
Sea Inn	\$28,125.02	\$34,989.63	\$34,209.47	\$35,614.20	\$48,271.17	\$57,925.92	\$237,135.41	\$11,856.77	\$18,970.83	\$23,713.54	\$35,570.31
Willow Tree	\$17,589.11	\$20,500.91	\$23,730.76	\$21,179.42	\$31,200.60	\$44,580.01	\$158,780.81	\$7,939.04	\$12,702.46	\$15,878.08	\$23,817.12
Tot.Taxable Sales							\$967,382.08				
Estimated Tax								\$49,869.10	\$79,790.56	\$99,738.21	\$149,807.31

CHONGTUNG LTD

MAR-10-93 WED 14:23

Estimated effect on individual product prices

Based on prices currently charged by one business in Dillingham

Mar-93

Alcohol Item	Current				
	Price w/5% tax	Base Price	Price w/8% tax	Price w/10%	Price w/15%
House Wine/glass	\$3.50	\$3.33	\$3.60	\$3.87	\$3.83
Can Beer	\$3.00	\$2.86	\$3.09	\$3.14	\$3.29
Bottle Beer	\$3.50	\$3.33	\$3.60	\$3.67	\$3.83
Import Beer	\$4.00	\$3.81	\$4.11	\$4.19	\$4.38
Specials	\$2.50	\$2.38	\$2.57	\$2.62	\$2.74
Well Drinks	\$3.50	\$3.33	\$3.60	\$3.87	\$3.83
Call Drinks	\$4.00	\$3.81	\$4.11	\$4.19	\$4.38
Premium	\$4.50	\$4.29	\$4.63	\$4.71	\$4.93
Super Premium	\$5.00	\$4.78	\$5.14	\$5.24	\$5.48
Mixed Liq (2 or more)	\$5.00	\$4.78	\$5.14	\$5.24	\$5.48
Blended	\$8.00	\$5.71	\$6.17	\$6.29	\$6.57
Multi Liquor	\$7.00	\$6.67	\$7.20	\$7.33	\$7.67

Note: the prices I obtained were the actual cost to consumer, which includes tax. I backed the sales tax out by dividing the price by 1.05 which gives you the base price of the product to the consumer

jury instruction defining sale as requiring a transfer of title from the defendant to the consumer. *Herrera v. State*, 753 P.2d 150 (Alaska Ct. App. 1988).

Conviction and sentence affirmed.

In accord with main pamphlet. *Tuckfield v. State*, 805 P.2d 982 (Alaska Ct. App. 1991).

Sentence of six months' incarceration as a condition of receiving a suspended imposition of sentence, upon conviction of one

count of selling intoxicating beverages without a license in a local option area, was not clearly mistaken, where defendant had set up a commercial enterprise, although of short duration, and sold a pint of whiskey to a man who murdered a woman shortly after buying the whiskey. *Wasaille v. State*, 790 P.2d 1385 (Alaska Ct. App. 1990).

Cited in *Cleland v. State*, 759 P.2d 553 (Alaska Ct. App. 1988).

Chapter 21. General Provisions.

Section

10. Municipal regulation

15. Private manufacture of alcoholic beverages

Section

65. Posting of warning signs

80. Definitions

Sec. 04.21.010. Municipal regulation. (a) A municipality may adopt ordinances governing the importation, barter, sale, and consumption of alcoholic beverages within the municipality and may ban possession of alcoholic beverages under AS 04.11.498(d) or (e). An ordinance adopted under this section may not be inconsistent with this title or regulations adopted under this title.

(b) If, as a result of an election held in accordance with AS 04.11.502 in a municipality, the board is prohibited from issuing, renewing, or transferring a license between holders or locations or if the importation of alcoholic beverages is prohibited in the municipality, the municipality may adopt an ordinance making the sale or importation of alcoholic beverages a misdemeanor. The ordinance may not be inconsistent with this title or the regulations adopted under this title.

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

- (1) property tax on alcoholic beverage inventories;
- (2) sales tax on alcoholic beverage sales if sales taxes are imposed on other sales within the municipality;
- (3) sales tax on alcoholic beverage sales that was in effect before July 1, 1985; and
- (4) sales and use tax on alcoholic beverages if the sale of alcoholic beverages within the municipality has been prohibited under AS 04.11.490.

(d) At least 10 days before the date set for municipal action on an application for the issuance, renewal, relocation, or transfer of ownership of a proposed license, the municipality shall provide written notice of the proposed action and the time and place for a hearing to a community council that

- (1) is established by municipal charter or ordinance to advise the municipal governing body; and

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Cite as 823 P.2d 641 (Alaska 1991)

does not apply to partial indemnity claims based on implied contracts since the contribution act has never applied to implied contract cases. The majority opinion's reliance on the *Vertecs* rule is thus difficult to justify. To repeat, the *Vertecs* rule barred partial non-statutory loss shifting in tort cases because there was a partial statutory loss-shifting remedy. There has never been a partial statutory loss-shifting remedy in implied contract cases, and therefore the rationale of the *Vertecs* rule does not apply to such cases.

In summary, where two parties are at fault and are responsible for an indivisible loss, any rule that provides that one of them must bear the entire loss without the opportunity to shift part of the loss to the other is manifestly unjust. What should happen is that the loss should be shared in proportion to the fault of each party. In accord with this, the trial court should be directed on remand to instruct the jury to apportion the damages which the Borough must pay between the Borough and Roen according to the comparative degree of fault of each.



Mike LAGOS and Mei Fong Lagos, Individually, and d/b/a Marina Restaurant, House of Liquors, Inc. d/b/a House of Liquors, an Alaska corporation; and Pioneer Liquor, Inc., d/b/a Pioneer Bar, an Alaska corporation, Appellants,

v.

CITY AND BOROUGH OF SITKA, Appellees.

No. S-4136.

Supreme Court of Alaska.

Dec. 27, 1991.

Owners of business and businesses which sold alcoholic beverages filed com-

plaint for declaratory judgment and injunctive relief against ordinance of city and borough imposing additional tax on alcoholic beverages above and beyond consumer sales tax imposed on other commodities. The Superior Court, First Judicial District, Sitka, Rodger W. Peques, J., granted summary judgment for city, and owners appealed. The Supreme Court, Rabinowitz, C.J., held that statute authorizing municipalities to impose "sales tax on alcoholic beverages if sales taxes are imposed on other sales within the municipality" prohibits municipality from imposing greater tax on sales of alcoholic beverages than on sales made on other commodities.

Reversed.

1. Statutes §188

Supreme Court does not adhere to plain meaning rule in interpretation of statutes.

2. Statutes §188

In interpreting statute, Supreme Court looks first to language of statute.

3. Intoxicating Liquors §91

Statute authorizing municipalities to impose "sales tax on alcoholic beverages if sales taxes are imposed on other sales within the municipality" prohibits municipality from imposing greater tax on sales of alcoholic beverages than on sales made on other commodities. AS 04.21.010(c), (c)(2).

William G. Royce, Anchorage, for appellants.

Theron J. Cole, Sitka, for appellees.

Barbara J. Blasco, Juneau, for amicus curiae, City and Borough of Juneau.

Before RABINOWITZ, C.J., and BURKE, MATTHEWS, COMPTON and MOORE, JJ.

OPINION

RABINOWITZ, Chief Justice.

I. FACTS AND PROCEEDINGS

This appeal raises the question of the validity of 4.08.040 of the Sitka General Code. This ordinance provides,

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LAGOS v. SITKA COURT CASE

A consumer sales tax is levied on all sales made in the City and Borough of Sitka at the rate of 4% of the selling price. An additional 4% consumer sales tax is placed upon the sale of alcoholic beverages. Normally the burden of this tax rests upon the consumer.

In 1989, the City and Borough of Sitka ("Sitka") had amended this ordinance to include the additional tax on alcoholic beverages in response to a ballot proposition passed by voters on October 3, 1989. The ballot proposition also provided for "the resulting revenue to be dedicated toward the prevention and treatment of alcohol and drug abuse in Sitka." Just prior to the election, appellants, as owners of business and businesses which sold alcoholic beverages, ("Lagos") filed a complaint for declaratory judgment and injunctive relief, seeking to have the ballot proposition invalidated.

Lagos alleged that the ballot proposition and the ordinance were unlawful on three grounds:

(1) AS 04.21.010(c) prohibits taxing alcoholic beverage sales at a rate higher than the tax on other sales;

(2) The regulation and taxation of alcohol has been preempted by state law except where such power is specifically conferred on municipalities; and

(3) A municipal tax purporting to dedicate resulting revenues violates Article IX, § 7, of the Alaska Constitution.

Lagos filed for summary judgment on the first ground, that Sitka's sales tax was illegal under AS 04.21.010(c). This statute provides,

A municipality may not impose taxes on alcoholic beverages except

(1) property taxes on alcoholic beverage inventories;

(2) sales taxes on alcoholic beverage sales if sales taxes are imposed on other sales within the municipality; and

1. The parties agree that this appeal does not raise any issues of fact, but rather concerns the interpretation of statutes. This court will employ *de novo* review to a grant of summary judgment. *Kollodge v. State*, 757 P.2d 1028, 1032

(3) sales taxes on alcoholic beverage sales that were in effect before July 1, 1985.

Lagos read subsection two of this statute to ban discriminatory sales tax rates on alcoholic beverages. In this regard he argued that the legislative history of AS 04.21.010(c) showed that the legislature intended to ban discriminatory rates when it enacted AS 04.21.010(c)(2).

Sitka filed its own motion for summary judgment, requesting the superior court to dismiss Lagos' complaint for declaratory and injunctive relief. Sitka argued that none of the contentions advanced by Lagos raised any "issue as to any material fact and that [Sitka] is entitled to judgment as a matter of law."

The superior court granted summary judgment in favor of Sitka. The court thought Lagos' legislative history argument unpersuasive, and concluded that "[h]ad uniformity in rates of taxation been intended, the language of the legislation could easily have been written to say so.... Some legislators may have opposed a requirement for uniform rates." The superior court did not address Lagos' remaining preemption and unconstitutional dedication arguments. This appeal followed.¹

II. DISCUSSION

In this appeal Lagos raises the same arguments against Sitka's differential alcoholic beverage sales tax as were urged before the superior court.

A. Does AS 04.21.010(c) prohibit taxing sales of alcoholic beverages at a higher rate than other commodities?

AS 04.21.010(c)(2) authorizes municipalities to impose a "sales tax on alcoholic beverages if sales taxes are imposed on other sales within the municipality." Lagos interprets this provision to mean "that

(Alaska 1988), and will adopt the rule of law which is "most persuasive in light of precedent, reason and policy." *Langdon v. Champion*, 745 P.2d 1371, 1372 n. 2 (Alaska 1987) (citations omitted).

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sales taxes on alcoholic beverages are allowed only to the extent sales taxes are imposed on other sales." 3

We have stated that the goal of statutory construction is:

[T]o give effect to the legislature's intent, with due regard for the meaning the statutory language conveys to others. In this respect, we have repeatedly stated that unless the words have acquired a peculiar meaning, by virtue of statutory definition or judicial construction, they are to be construed in accordance with their common usage.

Tesoro Alaska Petroleum Co. v. Kenai Pipeline Co., 746 P.2d 896, 905 (Alaska 1987).

[1,2] We do not adhere to the plain meaning rule in interpretation of statutes. *University of Alaska v. Geistauts*, 666 P.2d 424, 428 n. 5 (Alaska 1983). However, we have stated that "where a statute's meaning appears clear and unambiguous, ... the party asserting a different meaning has a correspondingly heavy burden of demonstrating contrary legislative intent." *Id. See also State v. Alex*, 646 P.2d 203, 208 n. 4 (Alaska 1982) (under Alaska's sliding scale approach to statutory interpretation, the plainer the language of the statute the more convincing the evidence of contrary legislative intent must be). In interpreting a statute, we look first to the language of the statute. *Ward v. State*, 758 P.2d 87, 89 n. 5 (Alaska 1988). Here, the language of the statute, on its face, proscribes imposition of a sales tax solely

2. Before the superior court Lagos argued in part:

If one restricts the analysis to the language amending (c)(2), one may argue (as Sitka does) that the statute allows Sitka to tax alcoholic beverages at any rate, so long as sales taxes are imposed on some other sales within the municipality. It is true that (c)(2) contains no discussion regarding the *rate* of taxation on alcoholic beverage sales. Thus, so long as the analysis is restricted to (c)(2), one could argue (as Sitka does) that municipalities are free to single out sales of alcoholic beverages for taxation at a rate greater than taxes imposed on other sales. Others could argue with equal convincing force that sales taxes on alcoholic beverages are allowed only to the extent sales taxes are imposed on other sales

on alcohol. It does not explicitly address rates of taxation.

1. The legislative history

The language requiring a municipality to tax sales of other commodities before taxing sales of alcoholic beverages was added to AS 04.21.010(c) in 1985. Ch. 74, § 20, SLA 1985. Similar language had been deleted from the statute in 1980.³ Ch. 131, § 4, SLA 1980.

Lagos argues that the legislative history supports his interpretation of the 1985 amendments to AS 04.21.010(c). Senator Eliason sponsored the amendment to AS 04.21.010(c), and the Senate Finance Committee deliberated over the merits of the amendment. In proceedings before the Senate Finance Committee, Senator Eliason asked Senator Ray to "testify on the background of this particular amendment." Proceedings of the Senate Finance Committee, May 8, 1985 ("Proceedings") (testimony of Senator Eliason). Senator Ray testified as to his involvement with the 1980 recodification of the code dealing with alcoholic beverages. He noted that the 1980 elimination of the language in the amendment was inadvertent. He then stated, "[i]n fact, two or three years after the bill had passed when ... Junesu ... considered adding an additional tax, it surprised me immensely, and I said, 'Well, they can't do that.'" *Id.* Senator Ray went on to explain, "It would seem to me it would be discriminatory to have an additional tax on anything." *Id.* Because Ju-

within the municipality—thus requiring an equality of rate.

Thus, it is necessary to consider the meaning and intended effect of (c)(3) adopted as part of the 1985 amendment....

(Emphasis in original.)

3. The original language read, "nor shall any municipality impose taxes other than property taxes on liquor inventories and sales taxes on liquor sales when such taxes are levied on other property and sales within the community." Ch. 86, § 1, SLA 1960. Apparently, the language requiring taxes on all commodities was inadvertently eliminated when the code was revised in 1980. See Senate Finance Comm. Proceedings, May 7, 1985 (testimony of Sen. Eliason); *id.*, May 8, 1985 (testimony of Senator Ray).

neau did in fact enact a tax which taxes sales of alcohol at a higher rate than it taxes other commodities, Lagos concludes that Senator Ray was interpreting the missing language to prohibit enactment of differential sales taxes on sales of alcohol.

After listening to Senator Ray's testimony, Senator Eliason explained:

The only limitations we're imposing on local governments is the fact that they cannot take a specific sales tax on a specific industry. What we're saying is that if you want to tax liquor and whatever else you might want to tax, that's alright. But we want to—it's keeping any specific industry—going out and point and saying, "We're going to tax you and no one else." ... They can ... impose a ten percent tax on liquor and tobacco—that wouldn't be in violation of this provision.... If the proposition read, "Shall we impose a ten percent tax on tobacco only?" they couldn't under this provision.

Id. Earlier in the proceedings, Senator Eliason had stated,

Under this language, no they can't discriminate between alcohol or food or clothing or any other commodity that's sold in the market. Its reasoning being that the state does regulate very stringently the alcoholic program in Alaska, so that's what the intent of the legislation is to treat them all equally.

Id. This history suggests that both senators intended to eliminate differential rates of taxation on sales of alcohol.

Additional support for Lagos' position is found in a comment by Senator Ferguson. At the May 7, 1985 proceedings of the Senate Finance Committee, Senator Fergu-

son asked, "Dillingham is thinking about raising the taxes on alcohol, and would they be allowed to continue their movement? I guess they wouldn't be able to after July 1, 1985?" *Id.* Senator Kerttula in response stated that "[a]s long as their ordinance is fully implemented prior to July 1st, they would be grandfathered in." *Id.* Apparently, both these senators believed that the amendment in question prohibited differential rates on alcohol sales tax.

Subsequently, at the same May 7, 1985 Senate Finance Committee meeting, the strongest statement concerning the subject of differential rates of taxation was made by the then Acting Commissioner of the Department of Community & Regional Affairs, in response to the comment by Senator Ferguson. The Acting Commissioner stated, "I understand then in the amendment that this refers to tax equalization and you cannot set a sales tax for alcohol higher than any other commodity within the community."⁴ *Id.*

Sitka counters by noting that the Lagos' are relying upon the statements of individual legislators made in a single committee. There are no committee findings, no report, no journal entries, no indication that the whole legislature knew of or considered the statements or even considered anything beyond the words of the amendment that was part of a much larger bill.... Since there is no indication that the statements made in the committee were before the legislature, the legislature's intent must be presumed to be that expressed in the words of the statute.⁵

Sitka, and the amicus, also rely on an opinion from an Assistant Attorney Gener-

Under the statute, a preexisting sales tax on alcoholic beverages was "grandfathered" regardless of whether the tax was part of a two-tiered sales tax system (such as Juneau's sales tax on alcoholic beverages) or part of a single-tiered system which imposed a tax on the sales of alcoholic beverages only. Thus, the only sales tax system proscribed by the statute is one which would impose a tax on the sales of alcoholic beverages only and which was not in effect before July 1, 1985.

(Emphasis in original.)

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4. After hearing the testimony of the Acting Commissioner, the committee then questioned the drafter of the amendment, Tamara Cook (of the legislative affairs committee staff). She stated, "[a]s I read this language, if a municipality, whether it be a city or a borough, in fact imposed a sales tax on anything other than alcohol, it would be free to then also include alcohol within its sales tax structure." Proceedings, May 7, 1985.

5. The amicus, City and Borough of Juneau, argues in part as follows:

LAGOS v. CITY AND BOROUGH OF SITKA Alaska 645
Cite as 323 P.2d 641 (Alaska 1991)

al and a memorandum from the then Deputy Director of the Division of Legal Services for the Legislative Affairs Agency, both of which concluded that the 1985 amendment to AS 04.21.010(c) did not speak to the rate of taxation.⁶

2. The effect of AS 04.21.010(c)(3)

Lagos further argues that the grandfather clause of AS 04.21.010(c)(3), which permits the continuation of "sales taxes on alcoholic beverage sales that were in effect before July 1, 1985," demonstrates that the legislature intended to prohibit differential rates of taxation when it enacted its amendments to AS 04.21.010(c). Lagos asserts that this grandfather clause applied to the communities of Craig, Juneau, and Kotzebue, because those communities had in place differential taxes on the sale of alcoholic beverages at the time the 1985 amendments were enacted. Additionally, Lagos points to the discussions of the Senate Finance Committee which indicate that the committee believed these three communities were the only communities affected by the grandfather clause. From a review of the legislative history of the amendment to AS 04.21.010(c)(3), and the differential sales tax ordinances of Juneau, Craig, and Kotzebue, Lagos concludes that AS 04.21.010(c)(3) was enacted for the specific purpose of preserving the two-tiered municipal sales taxes on alcohol in these three communities. Thus, Lagos concludes that any ambiguity as to whether AS 04.21.010(c)(2) prohibits discriminatory rates of taxation on sales of alcoholic beverages is resolved by the provisions of AS 04.21.010(c)(3).

The City and Borough of Sitka reply that there is no indication in the wording of AS 04.21.010(c)(3) that it is limited to instances of unequal taxation or that it is limited to the communities of Craig, Juneau, and Kot-

6. In support of its reliance on these two documents Sitka cites *State, Dep't of Natural Resources v. City of Haines*, 627 P.2d 1047, 1049 nn. 6 & 7 (Alaska 1981) and *Carney v. State, Bd. of Fisheries*, 785 P.2d 544, 548 (Alaska 1990) ("Opinions of the Attorney General, while not controlling on matters of statutory interpretation are entitled to some deference.").

7. In addition to the text and legislative history surrounding the adoption of AS 04.21.010(c)(3),

zebue. "It could just as easily be applied to communities taxing alcohol alone prior to July 1, 1985."

III. CONCLUSION

[3] Our review of the merits leads us to the conclusion that Lagos' position is the more persuasive one. We therefore hold that the Sitka ordinance which taxes the sales of alcoholic beverages at a 4% higher rate than sales made on other commodities within the City and Borough of Sitka is violative of AS 04.21.010(c).

The text of AS 04.21.010(c)(2) is ambiguous in that it fails to clearly indicate whether it prohibits the imposition of discriminatory rates of sales taxes on sales of alcoholic beverages. On the other hand, the text of AS 04.21.010(c)(3) and the relevant legislative history concerning this 1985 amendment to AS 04.21.010(c), indicate that the legislature intended its amendments to prohibit the imposition of discriminatory sales taxes, whether in the form of sales tax rate differentials or a sales tax imposed solely on the sale of alcoholic beverages.⁷ Thus, we conclude that AS 04.21.010(c)(2) and AS 04.21.010(c)(3) when read together, bar a municipality from taxing only the sale of alcoholic beverages and further require that if sales taxes are imposed on other commodities then the rate of taxation on the sale of alcoholic beverages may not exceed the rate of taxation imposed upon such other commodities sales.

REVERSED.⁸



the legislative history of AS 04.21.010(c)(2) noted above, provides evidence that some members of the Senate Finance Committee, including the amendment's sponsor, intended that there be no discrimination in a municipality's rate of taxation concerning alcoholic beverages.

8. Our holding that the ordinance in question is unlawful makes it unnecessary to address any of the remaining issues in this appeal.

STATE OF ALASKA
DEPARTMENT OF COMMUNITY
& REGIONAL AFFAIRS

POSITION PAPER

Bill No.: SB 42
Sponsor: SENATOR JACKO

DCRA FN: Zero (attached)
Position: Support

Title: An Act relating to municipal taxation of alcoholic beverages;
and providing for and effective date.

The bill amends AS 04.21.010(c)(2) to allow municipalities to impose a sales tax "on alcoholic beverages equal to or higher than the sales tax imposed on other sales within the municipality, but may not be lower than the sales tax imposed on other sales within the municipality."

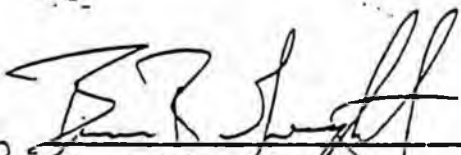
The bill also amends AS 29.45.650(b). This section AS 29.45.650 is the BOROUGH SALES AND USE TAX statute. The amendment removes this section from applying to AS 04.21.010(c). Subsection (b) reads "A borough levying a sales tax may also by ordinance levy a use tax on the storage, use, or consumption of tangible personal property in the borough. The use tax rate must equal the sales tax rate and the use tax shall be levied only on buyers."

The bill has no impact on DCRA programs.

The department supports this legislation for two primary reasons.

- 1) it allows municipalities to place a greater tax on alcoholic beverages; and
- 2) it allows a greater "use" tax to be imposed on alcoholic beverages in communities that do not allow sales of alcohol, but permit importation for personal use.

Alcohol is one of the most destructive drugs in use in rural Alaska today. This bill allows local communities to appropriately discourage its use, and stem the resultant negative impacts on rural families.


Edgar Blatchford
Commissioner

2-18-93
Date

File No.: SB 42/P

C&RA POSITION PAPER

3:48 PM

DISTILLED
SPIRITS
COUNCIL
OF THE
UNITED
STATES

February 4, 1993

The Honorable George Jacko
Senate Finance Committee
State of Alaska
State Capitol *SBH2*
Juneau, Alaska 99801

Dear Senator Jacko:

The Distilled Spirits Council of the United States (DISCUS) represents the producers and marketers of over 85 percent of the liquor sold in this country.

As a result of the nation's sluggish economy, the state of Alaska is facing difficult budget issues. You will probably hear it said that your budget problems can be solved in 1993 by increasing excise taxes on distilled spirits. The seductive argument will be that "it's easy, it's politically expedient and no one will care since it is only the liquor industry that is being taxed."

The fact is that whether one supports or opposes the liquor industry on any given social issue, excise taxes on liquor should be opposed for these fundamental public policy positions -- they are regressive, hitting hardest those least able to pay; they hurt your state by costing jobs (especially in small businesses); reduce state economic activity; increase state costs and have repeatedly produced less revenue than forecast.

The National Governor's Association and the National Conference of State Legislators' draft study "Financing State Government in the 1990's" examined every avenue to help states cope with budget issues in the 90's: business taxes, individual taxes, retail sales and use taxes, value-added taxes and property taxes.

Excise taxes were not mentioned as an avenue of future financial help for the states, perhaps because they do not meet the five principles of good tax policy that are consistently recognized in economics and public administration:

...they do not provide: (1) "appropriate and timely revenues"; they do not (2) "distribute burdens equitably"; they do not (3) "promote economic efficiency and growth"; and a strong case can be made that they are not (4) "easily administered"; and (5) "ensure accountability".

It has been well documented that excise taxes on distilled spirits do not produce the expected revenue. At the Federal level, the eight percent tax increase on liquor passed in 1990 was estimated to produce an additional \$104 million by the end of FY-91. In fact, for the first time ever the Federal government received no new taxes. The eight percent increase actually resulted in \$87 million less in revenues than before the tax. The point of diminishing returns has occurred. The resulting loss in revenue had to be made up by cuts in other parts of the budget, or by increasing the Federal deficit.

Clearly the 1991 excise tax increase did not provide "appropriate and timely revenue." It is not hard to picture the problems Alaska would have if it depended on such an unstable revenue base for a program like Medicaid or universal health care.

Excise taxes are unfair to Alaska residents because they do not "distribute burdens equitably." An excise tax, Federal or state, is paid equally by all regardless of income levels. The poor and middle class pay a larger percentage of their income for the excise tax than do the wealthy. In a word, excise taxes are unfair and heavily regressive since the largest burden falls on those least able to pay.

Excise taxes act as a drag on the state's economy by costing jobs, income, state revenue and increased costs through unemployment compensation.

The 1991 excise tax increase did not "promote economic efficiency and growth." It not only lost revenues for the Federal government, it lost an estimated 26,000 jobs nationwide, because of business cut-backs; it cost state government an extra \$25 million in unemployment compensation; state and local governments lost an additional \$60 million in direct and indirect revenues and state economies overall lost \$1.4 billion in economic output. 30 of those jobs and \$3 million of those dollars belonged to Alaska.

Let me close with a warning from another report by the National Governor's Association and the National Association of State Budget Officers, "The Fiscal Survey of States: October 1992":

"Alcohol taxes. Two states changed alcohol taxes. This category accounts for a net revenue reduction. After both state and Federal increases the past several years, states have reached the limit in the revenue capacity of this tax."

Sincerely,



F. A. Meister
President/CEO

FAM:bp
Attachments

ALASKA VS THE EXCISE TAX

Fact

The beverage alcohol industry in Alaska contributes \$710 million to the gross state product; generates \$5,700 in wages annually; accounts for 6,000 direct and indirect jobs and provides \$36 million in state and local revenues.

Public Policy Question

Recent facts at the Federal and state level indicate that any future excise tax increase in distilled spirits will hurt the residents of Alaska through increasing unemployment, reducing state economic activity and increasing unemployment compensation costs.

Is it good public policy, or does it make political sense, to pass a tax law with this kind of negative economic impact if experience shows it will cost the state jobs; will curtail economic activity; will not meet revenue estimates; and is very regressive by favoring the rich at the expense of low and middle income tax payers?

Excise Tax Increases

Regardless of any social issues concerning beverage alcohol, the fact is that a state hurts itself when it increases the excise tax on distilled spirits.

As the result of an 8% increase in the Federal excise tax on liquor in 1991, the Federal government collected \$87 million less in liquor excise taxes after the tax went into effect than it had in FY-90, before the increase was passed. Alaska lost 30 jobs and \$3 million in economic activity.

The same experience holds in the states as well. Numerous states have found out the hard way that increased liquor taxes are a tax failure.

Excise taxes also are regressive and unfair. They fall heaviest on low and middle income taxpayers. They favor the rich.

Excise taxes are a demonstrated unstable source of revenue and they are hidden from the public because they are paid by manufacturers.

Alaska Considerations

Any decreased revenues, lost jobs and reduced economic activity is especially critical for the State of Alaska, since the liquor tax burden in Alaska already is virtually at the point of diminishing returns and any future increase could produce substantially negative results for Alaska.

Is it good government to hurt your own low and middle income taxpayers, put your own people out of work and run the risk of having to cut other beneficial state programs because revenue estimates are not met? The answer is no, no matter how "easy" or how "popular" it seems to be to raise so-called sin taxes. Economically and politically, the "sin" is in the tax:

Alaska's liquor tax burden is exceptionally high -- another increase would be counterproductive:

- Federal, state and local taxes now account for 29% of the 1992 retail price of a typical bottle of liquor (\$3.49 of the \$12.20 price for a 750 ml bottle at 80 proof).
- State and local taxes alone account for 11% of the Alaska price. Federal taxes account for 18% (\$2.15/750 ml bottle) after the 1991 federal excise tax (FET) increase.
- Liquor taxes constitute 50% of state revenues from all beverage alcohol, but liquor accounts for less than 37% of total alcohol consumed in the state. The liquor revenue burden per gallon of actual alcohol is \$14.70.
- At \$5.60 per gallon, Alaska's revenue burden on liquor is 55% higher than the U.S. license state average.

Liquor tax hikes already have caused sales to fall decreasing state revenues:

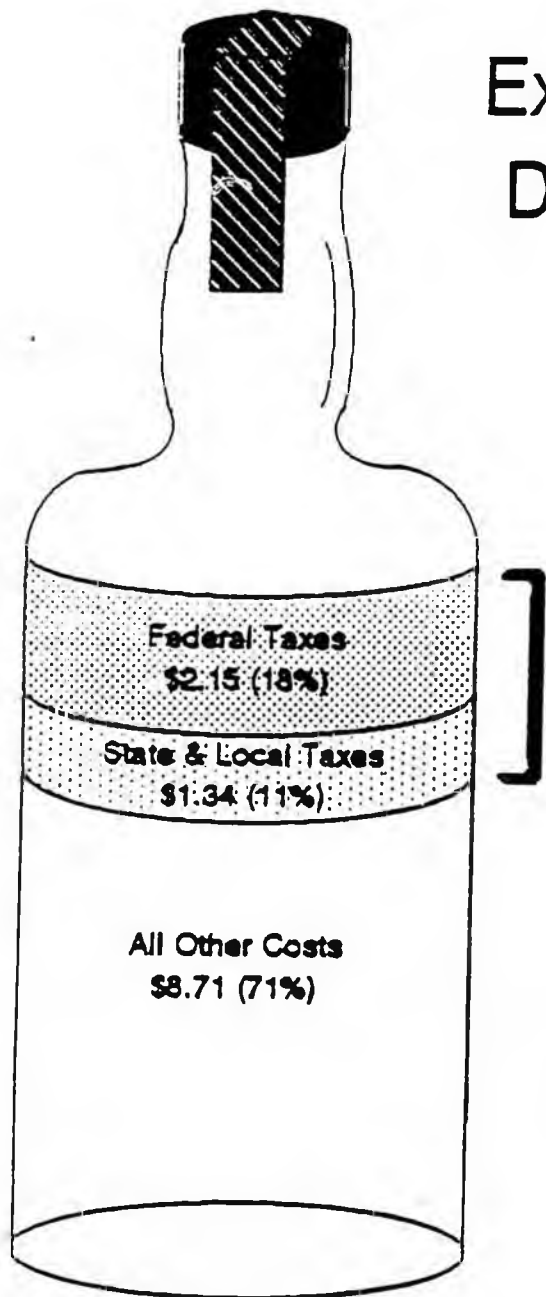
- It is estimated that the January, 1991, 9% Federal tax increase cost the state \$210,000 in state revenue and cut employment in the state by 30 jobs.
- In 1983, when Alaska raised the excise tax rates on liquor to \$5.60 per gallon, liquor consumption in the state declined 11%.
- The 19% liquor FET increase of October, 1985, was followed by a 5.6% decline in the tax base nationwide. Alaska citizens paid an additional \$1.6 million to the federal government in higher liquor taxes.

Alaska's liquor industry is in a persistent downturn -- this means lost revenue:

- Apparent consumption of liquor is down 21% in Alaska since 1983, an average drop of 2.9% per year. Liquor consumption declined 5.6% in 1991 alone.
- Nationwide, liquor apparent consumption has fallen an average of 2.0% annually from 1981 to 1990.

Excessive Tax Burden Distilled Spirits, 1992

ALASKA



**\$3.49 (29%) Goes
to Taxes and Fees**

**Retail Price of a Typical
750-ml Bottle of
80 Proof Spirits:
\$12.20**

TORRISI & SNYDER

ATTORNEYS AT LAW
Box 210 DILLINGHAM, AK 99576
(907) 842-5608

FREDERICK TORRISI

September 14, 1992

DAVID B. SNYDER

George Jacko
Box 47001
Pedro Bay, Alaska 99647

Dear George:

Enclosed is a copy of a draft resolution that I prepared for SWAMC seeking amendment of AS 4.21.010(c), the issue we discussed when you were in Dillingham. Lagos v. City of Sitka was the court decision that made it plain that this statute is an obstacle to taxing the sale of booze at a rate higher than other items.

I'm sure you will be receiving the official version of this from SWAMC later. It is an issue that merits attention, and it will be interesting to see who leads the opposition. Please let me know if I can help on this.

Sincerely,
TORRISI & SNYDER



Fred Torrissi
Attorney

FT:ilk
enclosure

cc: Henry E. Graper, Jr., City Manager

LETTERS OF SUPPORT

Alice J. Ruby
P.O. Box 121

Dillingham, Alaska 99576

November 11, 1992

Senator George Jacko
Alaska State Legislature
3111 C Street, Suite 200C
Anchorage, Alaska 99503-3957

Dear Senator Jacko,

I was given copies of your letters to Mr. Graper and Mr. Torrisi in my recent Council packet. I was very happy to be made aware of your willingness to work on the alcohol taxation issue during the upcoming legislative session. As you may be aware, a resolution submitted by the City of Dillingham supporting this effort was adopted by the Southwest Alaska Municipal Conference during their Fall Conference.

I would like to offer my support for the effort to amend the statute. Thank you for your time and interest.

Sincerely,



Alice Ruby



217 Second Street, Suite 200 ■ Juneau, Alaska 99801 ■ Tel (907) 586-1325, Fax (907) 463-5480

February 18, 1993

TO: Senator Randy Phillips, Chair
and Members, Senate Community and Regional Affairs Committee

FROM: Kent E. Swisher, Executive Director

RE: SB 42 - Relating to municipal taxation of alcoholic beverages

The Alaska Municipal League supports SB 42, relating to municipal taxation of alcoholic beverages, to the extent that it would expand the authority of local governments to determine the level and type of taxes appropriate to their communities.

As a general policy, the League, which represents over 100 municipalities throughout the state, recognizes that local governments should be given the maximum amount of authority and flexibility to make use of the resources available to them. Removing artificial obstacles such as the existing limit on the municipal sales tax that can be levied on alcoholic beverages is one way to accomplish that.

The League's 1993 *Policy Statement* includes the following goal statement:

AML further wishes to manage public assets in an efficient and effective way by working with all government officials to . . . increase the revenue base to support the provision of services, collect and redistribute resources in a fair and logical manner, and maintain maximum control of financial prerogatives at the local level of government, which is under the highest level of scrutiny by Alaskans. [Part I, Taxation and Finance]

In addition, Part I, D.1, Tax-Levying Authority, in the *Policy Statement* includes the statement "The League supports broader municipal authority to consider alternatives to property taxes."

SB 42 would provide greater flexibility and autonomy to local governments, and the Alaska Municipal League supports it for that reason.

cc: Senator George Jacko

LEG933:sb42.222

Member of

ALASKA MUNICIPAL LEAGUE'S
POSITION PAPER

of Counties



Southwest Alaska Municipal Conference

Putting Resources to Work For People

3300 Arctic Blvd., Suite 203 • Anchorage, Alaska 99503 • (907) 562-7380 • FAX (907) 562-0438

RESOLUTION 92-29

A RESOLUTION OF THE SOUTHWEST ALASKA MUNICIPAL CONFERENCE SEEKING REPEAL OF THE LEGISLATIVE PROHIBITION OF HIGHER RATES OF SALES TAX ON THE SALES OF ALCOHOLIC BEVERAGES BY MUNICIPALITIES.

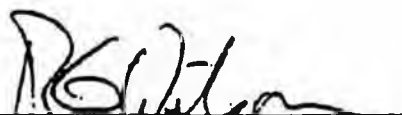
WHEREAS, it is well established that significant sums of money are spent by municipalities as a result of the sale of alcoholic beverages in these municipalities, and

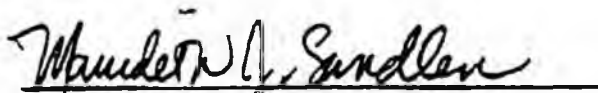
WHEREAS, the members of SWAMC believe that the liquor industry should bear more of the costs associated with such sales, and

WHEREAS, Alaska law apparently does not presently allow the imposition of a sales tax upon alcoholic beverages at a rate higher than the general sales tax rate, now therefore,

BE IT RESOLVED by the Southwest Alaska Municipal Conference that as 4.21.0010(c) be amended to allow a municipality to impose a sales tax on alcoholic beverages only and to allow a sales tax on alcoholic beverages at a higher rate than is imposed on other sales within the municipality.

PASSED this 13th day of September, 1992.

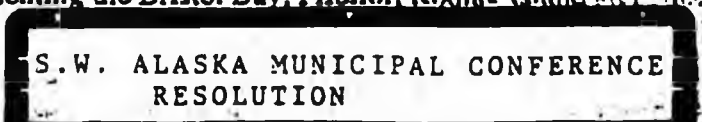

Richard G. Wilson, President


Marideth J. Sandler, Executive Director



SWAMC Resolution

Representing the Bristol Bay, Pribilof, Kodiak Island and Aleutian Island areas.



5B42



Southwest Alaska Municipal Conference

Putting Resources to Work For People

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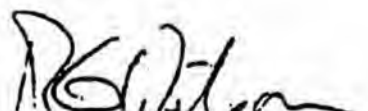
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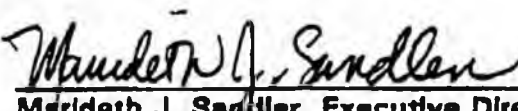
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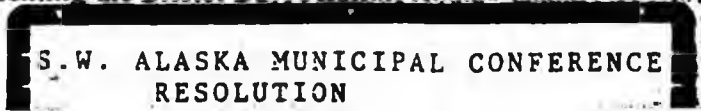

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SWAMC Resolution

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ALASKA MUNICIPAL LEAGUE'S
POSITION PAPER

Member of

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ATTORNEYS AT LAW
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FREDERICK TORRISI

September 14, 1992

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Sincerely,



Alice Ruby

jury instruction defining sale as requiring a transfer of title from the defendant to the consumer. *Herrera v. State*, 753 P.2d 150 (Alaska Ct. App. 1988).

Conviction and sentence affirmed. In accord with main pamphlet. *Tuckfield v. State*, 805 P.2d 982 (Alaska Ct. App. 1991).

Sentence of six months' incarceration as a condition of receiving a suspended imposition of sentence, upon conviction of one

count of selling intoxicating beverages without a license in a local option area, was not clearly mistaken, where defendant had set up a commercial enterprise, although of short duration, and sold a pint of whiskey to a man who murdered a woman shortly after buying the whiskey. *Wassille v. State*, 790 P.2d 1385 (Alaska Ct. App. 1990).

Cited in *Cleland v. State*, 759 P.2d 553 (Alaska Ct. App. 1988).

Chapter 21. General Provisions.

Section
 10. Municipal regulation
 15. Private manufacture of alcoholic beverages

Section
 65. Posting of warning signs
 80. Definitions

Sec. 04.21.010. Municipal regulation. (a) A municipality may adopt ordinances governing the importation, barter, sale, and consumption of alcoholic beverages within the municipality and may ban possession of alcoholic beverages under AS 04.11.498(d) or (e). An ordinance adopted under this section may not be inconsistent with this title or regulations adopted under this title.

(b) If, as a result of an election held in accordance with AS 04.11.502 in a municipality, the board is prohibited from issuing, renewing, or transferring a license between holders or locations or if the importation of alcoholic beverages is prohibited in the municipality, the municipality may adopt an ordinance making the sale or importation of alcoholic beverages a misdemeanor. The ordinance may not be inconsistent with this title or the regulations adopted under this title.

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

- (1) property tax on alcoholic beverage inventories;
- (2) sales tax on alcoholic beverage sales if sales taxes are imposed on other sales within the municipality;
- (3) sales tax on alcoholic beverage sales that was in effect before July 1, 1985; and
- (4) sales and use tax on alcoholic beverages if the sale of alcoholic beverages within the municipality has been prohibited under AS 04.11.490.

(d) At least 10 days before the date set for municipal action on an application for the issuance, renewal, relocation, or transfer of ownership of a proposed license, the municipality shall provide written notice of the proposed action and the time and place for a hearing to a community council that

- (1) is established by municipal charter or ordinance to advise the municipal governing body; and

SENATE COMMITTEE REPORT

JK

DATE: 3/10/93

FURTHER FINANCE

DATE TURNED INTO OFFICE: 3/16/93

L&C Committee considered SENATE BILL NO. 42

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

Reports it back w/ no rec

and recommends:

- replace with _____ CS _____ () same title
- reword* or adopt previous _____ CS SB 42 CRA () new title
- attaches amendment(s) technical title change (HB only)
- adopts _____ Letter of Intent *reports it back w/ no rec*
- further referral to the _____

FIN

- do pass
- do not pass
- no recommendation
- individual recommendations

NEW FISCAL NOTES

Department	Date	Zero	Fiscal
DC&RA	2/17/93	<input checked="" type="checkbox"/>	previous

PREVIOUS FISCAL NOTES

Department	Date	Zero	Fiscal

Appropriation No Fiscal Note

DO PASS:

OTHER RECOMMENDATIONS:

reword/replace - No Rec

Adm Rec - No Rec

~~_____~~

J. E. S. Lo - No Rec

_____ - NR

Tom Kelly - No Rec

SENATE COMMITTEE REPORT
FIRST COMMITTEE OF REFERRAL

JR

DATE: 1/11/93

FURTHER: L&C
FINANCE

Date of 5-Day Notice: 2/25/93
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 3-9-93

CRA Committee considered SENATE BILL NO. 42

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

and recommends:
and recommends it be replaced with

replace with CS SB 42 (CRA)

attaches amendment(s) + a msg of the Cmte rpt it to w/ no

adopts Letter of Intent me

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

same title
 new title
 technical title change (HB only)

0/1/93

FISCAL NOTE INFORMATION

Department	Date	Zero	Fiscal
Dept CRA	2/17/93	0	

Department	Date	Zero	Fiscal

Appropriation No Fiscal Note

Governor's Bill with Previous Fiscal Notes (enter information above)

DO PASS:

OTHER RECOMMENDATIONS:

2 Rick Harford

1 Adm. Taylor No Rec.

1 Paul Haroff 2 HAROFF No Rec

1 Roll EC No Rec

Chair: Signature and Recommendation