



# LAWS OF ALASKA

1983

**Source**

SCSHB 202 (Jud)

**Chapter No.**

46

## AN ACT

Increasing the liquor tax; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1, LINE 9

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: July 8, 1983  
Actual Effective Date: July 9, 1983

AN ACT

Increasing the liquor tax; and providing for an effective date.

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

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

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

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

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

Chapter 46

1 AS 01.10.070(c).  
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