



# LAWS OF ALASKA

1989

**Source**

CSHB 80(HESS) am S

**Chapter No.**

96

**AN ACT**

Increasing the excise tax on cigarettes, and authorizing municipalities to levy and collect taxes on the retail sale of cigarettes and tobacco products without limitation.

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

THE ACT FOLLOWS ON PAGE 1, LINE 11

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TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.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: June 12, 1989  
Actual Effective Date: September 10, 1989

AN ACT

Increasing the excise tax on cigarettes, and authorizing municipalities to levy and collect taxes on the retail sale of cigarettes and tobacco products without limitation.

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\* Section 1. AS 29.45.650(a) is amended to read:

(a) Except as provided in (f) and (g) of this section, a borough may levy and collect a sales tax not exceeding six percent on sales, rents, and on services provided in the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance.

\* Sec. 2. AS 29.45.650 is amended by adding a new subsection to read:

(g) The limitation on the rate of levy specified in (a) of this section does not apply to taxes imposed on sales of cigarettes and tobacco products at retail. For purposes of this subsection,

(1) "cigarette" has the meaning given in AS 43.50.170;

(2) "tobacco product" has the meaning given in AS 43.50.-

390.

\* Sec. 3. AS 43.50.190(a) is amended to read:

(a) There is levied an excise tax of 12 [FIVE AND ONE-HALF] mills on each cigarette imported or acquired in this state.