

Compiled Laws of Alaska, 1933, for the school biennium ending June 30, 1947.

Section 5. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval. Emergency clause.

Approved February 21, 1947.

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## CHAPTER 5

### AN ACT

[S. B. 15]

To amend Chapter 39, Session Laws of Alaska, 1946, relating to the levying of excise taxes on intoxicating liquor; and providing for an effective date.

*Be it enacted by the Legislature of the Territory of Alaska:*

Section 1. That Section 1 of Chapter 39, Session Laws of Alaska, 1946, which amends Section 2 of Chapter 58, Session Laws of Alaska, 1945, is hereby amended to read as follows:

Section 2. Every brewer, distiller, bottler, jobber retailer, wholesaler or manufacturer, who sells intoxicating liquors in the Territory of Alaska or who consigns shipments of same into the Territory of Alaska, regardless of whether such liquors are brewed, distilled, bottled or manufactured within or without Alaska, shall pay on all malt beverages (alcoholic content of one per cent (1%) or more by volume), wines and hard or distilled liquors, the follow-

Who liable for tax.

Rate of taxes:

Malt beverages.

Wine.

Liquors over  
21%.

ing prescribed taxes: malt beverages at the rate of ten cents (10¢) per gallon, or fraction thereof; wine, or any other liquor of twenty-one per cent (21%) of alcohol by volume or less, at the rate of twenty-five cents (25¢) per gallon, or fraction thereof; any other liquors having a content of more than twenty-one per cent (21%) of alcohol by volume shall pay at the rate of three dollars (\$3.00) per gallon.

Effective date.

Section 2. This Act shall take effect as of May 15, 1947.

Approved February 21, 1947.

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## CHAPTER 6

### AN ACT

[S. B. 13]

To amend Sub-section (2) of Section 3, Chapter 27, Session Laws of Alaska, 1946, relating to taxation.

*Be it enacted by the Legislature of the Territory of Alaska:*

Section 1. That Sub-section (2) of Section 3, Chapter 27, Session Laws of Alaska, 1946, be amended to read as follows:

(2) One-half of one per centum of the gross revenue, computed in dollars, derived from wholesale sales made in the Territory, payable by the wholesaler, and one-half of one per centum of the gross market value, computed in dollars at the time of export, of all fish, gold, fur, lumber, and other commodities produced, mined, caught,

Wholesale sales,  
how computed.