

HOUSE BILL NO. 324

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SEVENTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE MILLETT

Introduced: 2/17/12

Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act reducing the excise tax on beverages having a content of more than 21 percent**
2 **alcohol by volume."**

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

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

5 (a) Except as provided in (c) of this section, every brewer, distiller, bottler,
6 jobber, retailer, wholesaler, or manufacturer who sells alcoholic beverages in the state
7 or who consigns shipments of alcoholic beverages into the state [, WHETHER OR
8 NOT THE ALCOHOLIC BEVERAGES ARE BREWED, DISTILLED, BOTTLED,
9 OR MANUFACTURED IN THE STATE,] shall pay on all malt beverages **with an** [(
10 alcoholic content of one percent or more by volume [)], wines, and hard or distilled
11 alcoholic beverages [,] the following taxes:

12 (1) malt beverages at the rate of \$1.07 a gallon or fraction of a gallon;

13 (2) cider with at least 0.5 percent alcohol by volume but not more than
14 seven percent alcohol by volume [,] at the rate of \$1.07 a gallon or fraction of a gallon;

1 (3) wine or other beverages, other than beverages described in (1) or
2 (2) of this subsection, of 21 percent alcohol by volume or less [,] at the rate of \$2.50 a
3 gallon or fraction of a gallon; and

4 (4) other beverages having a content of more than 21 percent alcohol
5 by volume at the rate of

6 **(A) for beverages distilled by a distiller that produced more**
7 **than 10,000 gallons in the immediately preceding calendar year, \$12.80 a**
8 **gallon or fraction of a gallon;**

9 **(B) for beverages distilled by a distiller that produced less**
10 **than or equal to 10,000 gallons in the immediately preceding calendar**
11 **year, \$4.19 a gallon or fraction of a gallon.**