

## **96BTAX**

### **Be it enacted by the people of the State of Alaska**

- Sec. 1. The excise tax on a gallon for all categories of alcoholic beverages is established by adding 10 cents per drink to the current rate.
- Sec. 2. Thereafter, the tax rate shall be adjusted upward or downward each fiscal year in direct proportion to the Anchorage, Alaska Consumer Price Index.
- Sec. 3. For the purpose of this legislation a “drink” is defined as: 12 ounces of beer, 5 ounces of wine, or one ounce of distilled spirits.
- Sec. 4. Fifty percent of all revenue collected as a result of this legislation over and above the amount collected in the fiscal year prior to enactment shall be rebated to local municipalities and villages in direct proportion to the percentage of population residing in the community.