



# Alaska State Legislature

**Senate Majority** Web: <http://www.akrepublicans.org>

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**Sponsor:** Senator Gary Stevens  
**Current Version:** SB 15  
**Contact:** Doug Letch, 465-4925

## Fact Sheet for: Senate Bill 15

**Short Title:** ALCOHOLIC BEVERAGE TAX FOR WINE & OTHERS

**Summary:**

- Offers wineries a tax exemption on quantities of wine up to 100 gallons per month.
- Reduces unintended revenue loss by treating two or more taxpayers who have a relationship as defined by the Internal Revenue Code as a single taxpayer.

**Benefits:**

- Allows Alaska's small wineries to produce a competitively priced product for consumers and contribute new revenue to the state's changing economy.
- Puts Alaska's small wineries on an equal footing with breweries.

**Background:**

When the Twenty-Second Alaska Legislature passed House Bill 225, breweries were allowed to keep the former tax rate of \$.35 per gallon on sales of the first 60,000 barrels of beer sold in the state. Wineries were not given similar consideration; as a result, the tax on wine rose from \$.85 per gallon to \$2.50 per gallon. HB 225 was an important revenue measure that helped small breweries, but unfortunately put Alaska's small, emerging wineries at a competitive disadvantage in the marketplace. SB 15 would rectify that inequity.