

15 AAC 60.010 is amended by adding a new subsection to read:

(d) Subsection (c) of this section does not apply to a return filed by a taxpayer that is a holder of a direct shipper license issued under AS 04.09.370 with respect to the inventory reporting requirements for a brewery retail license issued under AS 04.09.320, winery retail license issued under AS 04.09.330, or distillery retail license issued under AS 04.09.340. (Eff. 8/7/82, Register 83; am 7/8/2020, Register 235; am ____ / ____ / ____, Register _____)

Authority: AS 43.05.080 AS 43.60.010 AS 43.60.020

15 AAC 60 is amended by adding a new section to read:

15 AAC 60.020. Direct shipper. A direct shipper required to pay the alcoholic beverage tax in AS 43.60.010 is(1) a holder of the manufacturer direct shipment license issued by the Alcoholic Beverage Control Board under AS 04.09.370(a);(2) an out-of-state distributor with a physical presence in the state or that has a licensed bonded warehouse in the state; or(3) an out-of-state direct distributor that sells and ships alcohol directly into the state for resale. (Eff. ____ / ____ / ____, Register _____)

Authority: AS 43.05.080 AS 43.60.010

((Publisher: Please delete the "Reserved" notation that follows 15 AAC 60.010 and 15 AAC 60.020)))