

NOTICE OF PROPOSED CHANGES ON EXCISE TAX ON ALCOHOLIC BEVERAGES IN  
REGULATIONS OF THE DEPARTMENT OF REVENUE

BRIEF DESCRIPTION

The Department of Revenue proposes to change regulations for the  
Excise Tax on Alcoholic Beverages.

The Alaska Department of Revenue (department) proposes to amend regulations in Chapter 60 of Title 15 of the Alaska Administrative Code: 15 AAC 60, Excise Tax on Alcoholic Beverages. The proposed regulations amend language for administering the Excise Tax on Alcoholic Beverages to enact changes due to the passage of SB 9 in 2022, CHAPTER 8, SLA 22. Other minor changes or additions proposed by the public may also be considered by the department.

The department proposes to amend regulations under 15 AAC 60, Excise Tax on Alcoholic Beverages, of the Alaska Administrative Code as follows:

The following are amended:

- (1) **15 AAC 60.010: Filing requirements;**
- (2) **15 AAC 60.020: Direct shipper.**

You may comment on the proposed regulation changes, including the costs to private persons of complying with the proposed changes, by submitting written comments to: Susan Jakonis, Income & Excise Tax Specialist, Alaska Department of Revenue, 550 W. 7th Ave., Ste. 500, Anchorage, AK 99501. Additionally, the Department of Revenue will accept comments by electronic mail at [susan.jakonis@alaska.gov](mailto:susan.jakonis@alaska.gov), or by facsimile at (907) 269-6644. **Comments must be received no later than 4:00 p.m., on Tuesday, January 23, 2024.**

You may submit written questions relevant to the proposed action to Susan Jakonis. The questions must be received at least 10 days before the end of the public comment period. The department will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and Tax Division website at (<http://www.tax.alaska.gov>).

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System, the Tax Division website, and by contacting Susan Jakonis.

**After the public comment period ends on Tuesday, January 23, 2024**, the department will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.** Written comments received are public records and are subject to public inspection.

**Statutory Authority:** AS 43.05.080.

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 04.09.370, AS 43.60.010, AS 43.60.020.

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.

The department keeps a list of individuals and organizations interested in its regulations. Those on the list will automatically be sent a copy of all of the department's notices of proposed regulation changes. If you would like to be added or removed from the department's "Interested Parties" list server to receive email notification of any proposed action, you may do so at <http://list.state.ak.us>. Simply scroll down to the links beginning with "tax-".

The department reserves the right to waive technical defects in this publication. Individuals with disabilities who may need auxiliary aides, services, or special modifications to participate in this process must contact the above address, email, or the TDD number (907) 269-8411 by **4:00 pm, Tuesday, January 16, 2024.**

December 19, 2023  
Anchorage, Alaska

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Brandon S. Spanos  
Acting Director, Tax Division  
(907) 269-6736