

Nancy Dahlstrom
Lieutenant Governor
State Capitol
Juneau, Alaska 99811
907.465.3520
WWW.LTGOV.ALASKA.GOV




530 West 7th Ave, Suite 1700
Anchorage, Alaska 99501
907.269.7460
LT.GOVERNOR@ALASKA.GOV

**OFFICE OF THE LIEUTENANT GOVERNOR
ALASKA**

M E M O R A N D U M

TO: Susan Jakonis, Department of Revenue

FROM: April Simpson, Office of the Lieutenant Governor 
465.4081

DATE: February 23, 2024

RE: Filed Permanent Regulations: Department of Revenue

Department of Revenue regulations re: Update to alcohol tax regulations per SB 9 (15 AAC 60.010 - .020)

Attorney General File:	2023200424
Regulation Filed:	2/23/2024
Effective Date:	3/24/2024
Print:	249, April 2024

cc with enclosures: Colleen Bailey, Department of Law
Judy Herndon, LexisNexis



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Law

CIVIL DIVISION

P.O. Box 110300
Juneau, Alaska 99811
Main: 907.465.3600
Fax: 907.465.2520

February 22, 2024

The Honorable Nancy Dahlstrom
Lieutenant Governor
State of Alaska
P.O. Box 110015
Juneau, AK 99811-0015

Re: *15 AAC 60.010 - 15 AAC 60.020: Dept. of Revenue - Update to alcohol tax regulations per SB 9*
Our file: 2023200424

Dear Lieutenant Governor Dahlstrom:

The Department of Law has reviewed the attached regulations of the Department of Revenue against the statutory standards of the Administrative Procedure Act. Based upon our review, we find no legal problems. This letter constitutes the written statement of approval under AS 44.62.060(b) and (c) that authorizes your office to file the attached regulations. The regulations were adopted by the Department of Revenue after the close of the public comment period.

The regulations reflect changes enacted under ch. 8, SLA 2022 (SB 9), with respect to the excise tax on alcoholic beverages.

The December 22, 2023 public notice and the February 7, 2024 adoption order both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.060 is not required.

No technical corrections were necessary to conform the regulations in accordance with AS 44.62.060.

Sincerely,

TREG TAYLOR
ATTORNEY GENERAL

By: Rebecca C. Polizzotto

Digitally signed by
Rebecca C. Polizzotto
Date: 2024.02.22
14:26:36 -09'00'

Rebecca C. Polizzotto
Chief Assistant Attorney General
Legislation, Regulations, and
Legislative Research Section

RCP/SCW

CC w/enclosure: Susan Jakonis
Department of Revenue

Ryan Farnsworth, Assistant Attorney General
Department of Law

Steven C. Weaver, Assistant Attorney General
Department of Law

ORDER ADOPTING CHANGES TO REGULATIONS OF THE DEPARTMENT OF REVENUE

The attached page of regulations, dealing with the Excise Tax on Alcoholic Beverages and implementation of changes due to the passage of SB 9 in 2022, CHAPTER 8, SLA 22, is adopted and certified to be a correct copy of the regulation changes that the Department of Revenue adopts under the authority of AS 43.05.080, and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

Although no public comments were received, the Department of Revenue considered the cost to private persons of the regulatory action being taken.

The regulatory changes adopted under this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

Date: 2/7/24




Adam Crum, Revenue Commissioner

April Simpson for

FILING CERTIFICATION

I, Nancy Dahlstrom, Lieutenant Governor for the State of Alaska, certify that on February 23, ²⁰²⁴2020, at 11:51 a.m., I filed the attached regulations according to the provisions of AS 44.62.040 – 44.62.120.

for  Lieutenant Governor *Nancy Dahlstrom*

Effective: March 24, 2024.

Register: 249, April 2024.

FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY

I, NANCY DAHLSTROM, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA, designate the following state employees to perform the Administrative Procedures Act filing functions of the Office of the Lieutenant Governor:

April Simpson, Regulations and Initiatives Specialist

IN TESTIMONY WHEREOF, I have signed and affixed the Seal of the State of Alaska, in Juneau, on May 15th, 2023.



A handwritten signature in blue ink, reading "Nancy Dahlstrom", is written over a horizontal dotted line.

**NANCY DAHLSTROM
LIEUTENANT GOVERNOR**

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 3 / 24 / 2024, Register 249)

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. 3 / 24 / 2024, Register 249)

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)))