

15 AAC 60.010. Filing requirements

(a) Every brewer, distiller, bottler, jobber, wholesaler, manufacturer, or other seller or consignor of alcoholic beverages in the state shall file a monthly return to the department showing all sales or consignments of alcoholic beverages in or into the state made during the preceding month. The return and any tax remittance under [AS 43.60.010](#) must be received by the department before the end of the month following the month the alcoholic beverage was sold or consigned.

(b) The return must be on a form provided by the department and in addition to the information required by [AS 43.60.020](#) must include, for each judicial district in the state, the total quantities of alcoholic beverages sold, consigned, or shipped in the state

(1) from outside the state to any location in Alaska, including

(A) retail establishments;

(B) warehouse establishments;

(C) military establishments; and

(D) licensed warehouses as defined in 15 AAC [60.050](#); and

(2) from licensed warehouses in the state.

(c) Each return must be accompanied by an inventory report on a form provided by the department, showing the quantities of alcoholic beverages

(1) on hand at the first of the month;

(2) received at the warehouse during the month;

(3) shipped from the warehouse during the month;

(4) lost due to breakage during the month; and

(5) on hand at the end of the month.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.60.010](#)

[AS 43.60.020](#)

15 AAC 60.050. Licensed warehouses

(a) In [AS 43.60.011](#) and 15 AAC [60.](#) "licensed warehouse" means an alcoholic beverage warehouse that is

(1) bonded for the amount of tax that will be due the state on its contents once they are removed; and

(2) licensed by the department under 15 AAC [60.050](#)- 15 AAC [60.120](#).

(b) No one may operate or advertise an alcoholic beverage warehouse as a licensed warehouse unless the warehouse is bonded and licensed under 15 AAC [60](#).

(c) An alcoholic beverage shipped to a licensed warehouse in the state is not subject to the tax imposed by [AS 43.60](#) until it is removed from the licensed warehouse.

(d) No alcoholic beverage may be stored in any location in the state other than a licensed warehouse unless the tax imposed by [AS 43.60](#) has been paid.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.60.011](#)

15 AAC 60.060. Application for warehouse license

(a) The owner or operator of a warehouse may apply for a license to operate a licensed warehouse at any time. However, all warehouse licenses expire on June 30 of each year.

(b) An application for renewal of a warehouse license must be filed no later than May 31 of each year. Failure to file a timely renewal application will result in automatic expiration of the license under 15 AAC [60.090\(b\)](#) (5).

(c) If an operator of a warehouse is not the owner of the warehouse, the owner and operator shall apply jointly for a license to establish the warehouse as a licensed warehouse.

(d) An application for issuance or renewal of a warehouse license must be on a form provided by the department and must include the following information:

(1) location and address of the warehouse;

(2) a complete list of personnel who may authorize immediate inspection and inventory of the alcoholic beverages stored in the licensed warehouse by department representatives; or

(3) a list of the names and business addresses of the owners of alcoholic beverages which are stored or expected to be stored in the licensed warehouse during the license period.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.60.011](#)

15 AAC 60.070. Conditions of warehouse license

(a) A warehouse licensee must

(1) agree to pay all taxes imposed by [AS 43.60](#) on alcoholic beverages removed from the licensed warehouse which are not collected, for any reason, from the owners of the alcoholic beverages;

(2) post a bond that guarantees payment of the alcoholic beverage excise taxes on the alcoholic beverages to be stored in the licensed warehouse in compliance with 15 AAC [60.080](#); and

(3) file the reports and returns required by 15 AAC [60.010](#).

(b) A person with the authority to allow immediate inspection and inventory of the alcoholic beverages in the licensed warehouse by department representatives shall be available at all times during the operation of a licensed warehouse.

(c) Within 10 business days after any change in the information required by 15 AAC [60.060\(d\)](#), a licensee shall file a statement with the department reporting the change.

(d) At all times during the operation of a licensed warehouse, the books, records, and federal excise tax returns of the licensee must be available for audit or inspection by department representatives for the purpose of verifying the validity of the reported inventories and tax liabilities under [AS 43.60](#) and 15 AAC [60](#).

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.010](#)

[AS 43.05.040](#)

[AS 43.05.080](#)

[AS 43.60.011](#)

15 AAC 60.080. Warehouse bonds

(a) An applicant for a warehouse license shall post a bond in an amount sufficient to guarantee payment of the alcoholic beverage excise tax on the alcoholic beverages to be stored in the licensed warehouse, as defined in (c) of this section. The bond may be in the form of a surety bond and made payable to the department, cash deposited with the department, or a letter of credit from a bank.

(b) In lieu of the bond required in (a) of this section, the applicant may file an affidavit with the license application described in 15 AAC [60.060](#), stating that the applicant owns real property in the state equal in value to at least twice the amount of alcoholic beverage excise tax on the alcoholic beverages to be stored in the warehouse, as defined in (c) of this section, on which the alcoholic beverage excise taxes may become a first lien. The affidavit must include a description of the property and an appraisal of the fair market value of the applicant's interest in the property.

(c) The alcoholic beverage excise tax on the alcoholic beverages to be stored in the licensed warehouse is the amount of tax that would be payable on the anticipated maximum quantity of inventory to be held in the warehouse at any time during the license period. The anticipated maximum quantity of inventory must be determined subject to the approval of the department, on the basis of past experience and any reasonably expected changes in the market during the license period.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.60.011](#)

[AS 43.60.040](#)

15 AAC 60.090. Revocation of warehouse license

(a) If the department intends to revoke a license to operate a licensed warehouse issued under 15 AAC [60](#), the department will give the licensee 30 days' notice of the intended revocation. If the basis for revocation still exists on the 30th day, the department will notify the licensee of immediate revocation, unless an appeal under (d) of this section has been timely filed by the licensee. Upon revocation of the license, the tax on the quantity of alcoholic beverages which is stored in the warehouse is due and payable as provided in 15 AAC [60.100](#).

(b) The basis for revocation of a warehouse license may include any of the following circumstances:

(1) notice of bond cancellation is received by the department;

(2) the amount of alcoholic beverage excise tax on the inventory in the warehouse exceeds the bond amount by more than 10 percent;

(3) a discrepancy exists between the licensee's records or returns to be filed with the department and the physical inventory in a licensed warehouse which is not accounted for on a timely basis;

(4) the licensee fails to pay any alcoholic beverage excise taxes which are not collected, for any reason, from the owners of those alcoholic beverages;

(5) a renewal application is not filed timely; or

(6) the license holder fails to meet any of the conditions specified or required by [AS 43.60](#), 15 AAC [60](#) or by the license itself.

(c) When a license to operate a warehouse is revoked under this section, the licensee may not apply for a new license until 60 days after the date of revocation. The date of revocation is the date on which the notice of immediate revocation is issued. If a formal hearing has been requested, the date of revocation is the date of the hearing decision.

(d) If a person is aggrieved by a notice of intended revocation, that person may appeal to the department for a formal hearing, under [AS 43.05.240](#) and 15 AAC [05.001](#) - 15 AAC [05.050](#). The appeal must be submitted to the department in person or by mail within 10 days of the date of mailing the notice of intended revocation by the department.

(e) Upon receipt of a timely appeal under (d) of this section, the department will schedule a formal hearing to be held within 10 working days of the receipt of the appeal form. If the department determines that a correction is warranted, the department shall make the correction. A written decision concerning the appeal will be issued within 10 working days after the formal hearing has been conducted.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.05.240](#)

[AS 43.60.011](#)

15 AAC 60.100. Taxes due when warehouse license expired or revoked

An alcoholic beverage is considered removed from a licensed warehouse on the last day the licensee held a valid current license. An alcoholic beverage is subject to the alcoholic beverage excise tax for the month in which that date falls. The return and tax remittance will be due by the last day of the month following the month during which the license was revoked.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.60.010](#)

[AS 43.60.011](#)

15 AAC 60.110. Transition

(a) On August 31, 1982, any inventory of alcoholic beverages located in the state, upon which the tax imposed by [AS 43.60](#) has not been paid, will be considered alcoholic beverages shipped into the state on that date and must be included in the owner's August, 1982 monthly alcoholic beverage excise tax return, to be filed on or before September 30, 1982. The owner shall pay all taxes on the alcoholic beverages at that time unless the alcoholic beverages are in a warehouse for which the department has received an application for a license under 15 AAC [60](#) and the department has not denied that application.

(b) If any of the untaxed alcoholic beverages referred to in (a) of this section are stored in a warehouse for which the department has received an application for a license under 15 AAC [60.060](#) and the license is issued by September 30, 1982, the alcoholic beverages will not be taxed until removed from the licensed warehouse under the provisions of this chapter. All other alcoholic beverages will be taxable immediately on September 30.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.080](#)

[AS 43.60.010](#)

[AS 43.60.011](#)

[AS 43.60.020](#)

15 AAC 60.120. Penalty

If, after August 31, 1982, a person owns, consigns, stores or allows the storage of alcoholic beverages except in a licensed warehouse, upon which the tax imposed by [AS 43.60](#) has not been paid, that person is liable for the tax and is presumed to have committed fraud. In addition to the tax, a penalty will be imposed under [AS 43.05.220](#)(c).

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.010](#)

[AS 43.05.080](#)

[AS 43.05.220](#)

[AS 43.60.010](#)

15 AAC 60.300. Quantity definition

In this chapter, "quantity" means the total liquid content expressed in U.S. gallons. All volume and quantity figures in returns and reports required by [AS 43.60](#) and 15 AAC [60](#) must be expressed in U.S. gallons, not in pallets, cases, bottles, cans, or metric units unless expressly authorized by the form provided by the department. For purposes of conversion, one U.S. gallon equals 3.785 liters.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.010](#)

[AS 43.05.080](#)

[AS 43.60.010](#)

[AS 43.60.011](#)

[AS 43.60.020](#)

[AS 43.60.040](#)

15 AAC 60.310. General definitions

In this chapter,

- (1) "department" means the Department of Revenue;
- (2) "licensee" means a person who has been authorized by the department, under 15 AAC [60](#), to operate a licensed warehouse;
- (3) "alcoholic beverage" means all beverages described in [AS 43.60.010](#) (a);
- (4) "real property on which the alcoholic beverage excise taxes may become a first lien" means property not encumbered by indebtedness nor pledged as security or collateral, or identified as lienable property for any other purpose.

History: Eff. 8/7/82, Register 83

Authority: [AS 43.05.010](#)

[AS 43.05.080](#)

[AS 43.60.010](#)

[AS 43.60.011](#)

[AS 43.60.020](#)

[AS 43.60.040](#)