

Alaska Department of Revenue  
Tax Division  
Alcoholic Beverage Excise Tax Increase  
Effective October 1, 2002

Alcoholic Beverage Type and Amount	Old Tax Rate	New Tax Rate	Tax Increase
<b>Beer manufactured by small breweries<sup>1</sup></b>			
1 gallon	\$0.35	\$0.35	\$0.00
12 oz. bottle/can (1 drink)	\$0.03	\$0.03	\$0.00
16 oz. draft	\$0.04	\$0.04	\$0.00
6-pack (12 oz. bottles/cans)	\$0.20	\$0.20	\$0.00
case (24 12 oz. bottles/cans)	\$0.79	\$0.79	\$0.00
<b>Malt Beverages &amp; Beer<sup>2</sup></b>			
1 gallon	\$0.35	\$1.07	\$0.72
12 oz. bottle/can (1 drink)	\$0.03	\$0.10	\$0.07
16 oz. draft	\$0.04	\$0.13	\$0.09
6-pack (12 oz. bottles/cans)	\$0.20	\$0.60	\$0.40
case (24 12 oz. bottles/cans)	\$0.79	\$2.41	\$1.62
<b>Hard Cider with alcohol content of .5 to 7 percent</b>			
1 gallon	\$0.85	\$1.07	\$0.22
12 oz. bottle (1 drink)	\$0.08	\$0.10	\$0.02
6-pack (12 oz. bottles)	\$0.48	\$0.60	\$0.12
<b>Wine &amp; Other Beverages with 21% or less alcohol by volume</b>			
1 gallon	\$0.85	\$2.50	\$1.65
5 oz. glass (1 drink)	\$0.03	\$0.10	\$0.06
750 ml bottle	\$0.17	\$0.50	\$0.33
1 liter bottle	\$0.22	\$0.66	\$0.44
<b>Liquor with greater than 21% alcohol by volume</b>			
1 gallon	\$5.60	\$12.80	\$7.20
1 oz. cocktail (1 drink)	\$0.04	\$0.10	\$0.06
750 ml bottle	\$1.10	\$2.54	\$1.44
1 liter bottle	\$1.48	\$3.38	\$1.90

<sup>1</sup>Alaska allows breweries, both in and out of the state, that produce less than 2,000,000 barrels of beer a year to pay a reduced rate of tax on the first 60,000 barrels (1,860,000 gallons) sold in the state during a fiscal year.

<sup>2</sup>Malt beverages includes beer and all other alcoholic beverages, e.g. "wine coolers", "hard lemonade", etc. that are produced from malt.