

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1405. Beverage Container Tax.

(a) *Soft Drink Beverage Containers.* There is imposed a tax upon all soft drink beverage containers in the amount of five cents per container.

(b) *Alcoholic Beverage Containers.* There is imposed a tax upon each container of any alcoholic beverage in the amount of five cents per container.

Source: PL 9-22, § 1 (§ 1406), modified (repealing PL 3-11, § 405).

Commission Comment: The Commission renumbered this section because PL 9-22, § 1 contained two sections numbered 1406.