

Be it enacted by the Legislature of the State of Alaska:

Section 1. Subsec. Ninth: (b), Sec. 16-1-35, ACLA 1949 as amended by Ch. 38, SLA 1949, Ch. 121, SLA 1953, Ch. 151, SLA 1957, and Ch. 66, SLA 1959, is amended to read as follows:

(b) **Consumer's Sales Tax.** To levy and collect a consumer's sales tax not exceeding three percentum of the sales price on all retail sales, on all rents, and on all services, made within the municipality, and such consumer's sales tax may be levied and collected at the option of the council on any one or more of the three preceding tax sources. Consent of the qualified voters of the municipality must first be obtained through a referendum vote at a general or special election upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the municipality. The ballot shall also set forth whether the tax is to be levied for general revenue for the municipality or for a special purpose, and, if for a special purpose, same shall be specified on the ballot. If a majority of the votes cast in said referendum are in the affirmative, the council may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the

time of sale or at time of collection with respect to credit transactions and transmit same to the municipality. No sales tax proposition for the same purpose shall be presented to the voters more than once in any twelve months except for the purpose of changing or adding to the use or uses made of an existing sales tax. In municipalities having a population in excess of 15,000 persons, notice of such proposed tax referendum shall be published not less than 60 days prior to the referendum. The sole purpose of this subsection is to enable cities, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within a city, the council may at any time abandon same or may abandon one or more of the three tax sources listed hereinabove. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum. Provided, however, that any municipality may provide by ordinance for exemption from the tax levied hereunder if not otherwise expressly prohibited by law.

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Became law without signature April 14, 1960

CHAPTER 125

AN ACT

Authorizing and directing the Governor of Alaska to execute vouchers for the payment of certain claims arising from searches conducted for the rescue and relief of lost persons, and authorizing and directing the Commissioner of Administration to make payment thereof and providing for an effective date.

(H.B. 325)

Be it enacted by the Legislature of the State of Alaska:

Section 1. The Governor of Alaska is hereby authorized and directed to prepare and present treasury warrants drawn against the existing appropriation for the rescue and relief of local persons, in

favor of creditors named below and in the amounts shown opposite their names, respectively; and the Commissioner of Administration is hereby authorized and directed to pay said amounts to said creditors upon presentation in the regular manner of said warrants to him.

<u>Creditor</u>	<u>Address</u>	<u>Amount</u>	<u>Lost Persons</u>
Pat Gwin	Cooper Landing	\$100.00	James Paul Smith William Burch McCartney Victor John Knudson
Gertrude B. Marsh	Bethel	\$256.30	Eleanor Wells

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 15, 1960

CHAPTER 126

AN ACT

Authorizing the Commissioner of Public Works to transfer and combine funds heretofore appropriated to the Department of Aviation, Aeronautics Division; and providing for an effective date.

(H.B. 392)

Be it enacted by the Legislature of the State of Alaska:

Section 1. The Commissioner of Public Works is hereby authorized to transfer the sum of \$2,000 among the line item appropriations made to the Department of Aviation, Division of Aeronautics for general engineering. The transfer authorized by this Act shall be made from the line item for equipment as follows: \$400 of the total shall be transferred to the line item for contractual services and

the remaining \$1,600 shall be transferred to the line item for commodities.

Sec. 2. The Commissioner of Public Works is further authorized to combine the remaining balances of the 1959-1960 appropriations for "Airport Maintenance" and "Snow Removal" into one item for "Airport Maintenance".

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 15, 1960

CHAPTER 127

AN ACT

To provide for prosecution of violations of the revenue laws of the State of Alaska; to authorize use of out-of-state attorneys in the collection of revenues; providing for the deposit of all monies recovered therefrom; amending Sec. 1 and 2, Ch. 36, SLA 1955; repealing Sec. 3, Ch. 36, SLA 1955; and providing for an effective date.

(H.B. 410)

Be it enacted by the Legislature of the State of Alaska:

Section 1. Sec. 1, Ch. 36, SLA 1955 is amended to read as follows:

Sec. 1. The Attorney General is hereby authorized and directed to prosecute all actions, civil and criminal, growing out of any revenue laws enacted by the state legislature. The

costs of any such action shall be paid out of the proper appropriation for the Department of Law. The Attorney General with the approval of the Commissioner of Revenue may retain the services of one or more attorneys-at-law to assist in the collection of revenue owing to the state where it is necessary to prosecute actions for the collection of such revenue or make efforts to col-