

## CHAPTER 139

## AN ACT

**Amending Sec. 4, Ch. 47, SLA 1955; and providing for an effective date.**

(H.B. 340)

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

Section 1. Sec. 4 of Ch. 47, SLA 1955 is amended to read as follows:

Section 4. Any person claiming a refund as provided in this Act shall present to the Commissioner of Revenue, a claim by affidavit upon forms to be provided by the Commissioner of Revenue with such information as such Commissioner shall require, which claim shall be accompanied by the invoice or invoices issued to the claimant at the time, of the purchase of the motor fuel. The Commissioner may require such additional information as he may deem necessary for the administration of this Act. All claims

for refunds shall be filed within one year from the date of the purchase of such motor fuel as indicated on said invoice or invoices and failure to file within such one year period shall be deemed to be waiver of any right to such refund. Date of filing shall be determined to be the date on which such claim is deposited in any U. S. Postoffice, if claim is made by mail, or the date of presentation to the office of the Commissioner or branch office of the Department of Revenue if claim is presented by the claimant personally.

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 16, 1960

## CHAPTER 140

## AN ACT

**Relating to motor vehicle registration; amending Subsec. (2), Sec. 4, Ch. 124, SLA 1951, as amended by Ch. 50, SLA 1953, Ch. 37, SLA 1955, Ch. 176, SLA 1957 and Ch. 134, SLA 1959; and providing for an effective date.**

(C.S.H.B. 352)

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

Section 1. Subsec. (2), Sec. 4, Ch. 124, SLA 1951 as amended by Ch. 50, SLA 1953, Ch. 37, SLA 1955, Ch. 176, SLA 1957, and Ch. 34, SLA 1959 is amended by adding a new subsection (c) to read as follows:

(c) The tax on all Sunday school

buses owned by non-profit religious organizations and maintained for the transportation of persons to and from church services shall be \$10.00 per year notwithstanding any other provisions of this section.

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 16, 1960

## CHAPTER 141

## AN ACT

**Designating the design for the official seal of the State of Alaska.**

(C.S.H.B. 170)

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

Section 1. **Purpose.** It shall be the purpose of this Act to designate the design for the official seal of the government of the State of Alaska to adopt the unofficial seal used by custom but never officially adopted by the Congress of the United States or the Territorial Legisla-

ture for the Territory of Alaska.

Sec. 2. **Design.** The official seal of the State of Alaska shall be comprised of two concentric circles between which shall appear the words "The Seal of the State of Alaska" and within the inner circle there shall be placed the design of the seal in conformity with the rendering included in this section.



Approved April 18, 1960

CHAPTER 142  
AN ACT

Relating to coin-operated devices and distributors thereof; repealing and re-enacting Sec. 48-3-1, ACLA 1949 as amended by Ch. 31, SLA 1949; repealing and re-enacting Secs. 48-3-2, 48-3-3, 48-3-4, and 48-3-5, ACLA 1949; repealing and re-enacting Sec. 48-3-6, ACLA 1949 as amended by Ch. 31, SLA 1949; repealing and re-enacting Secs. 48-3-7 and 48-3-8, ACLA 1949; prescribing penalties; and providing for an effective date.

(C.S.S.B. 206)

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

Section 1. Sec. 48-3-1, ACLA 1949 as amended by Ch. 31, SLA 1949, is repealed and re-enacted to read as follows:

Sec. 48-3-1. **Amount of Tax.** Every person who maintains for use or permits the use on premises under his control of a coin-operated device class 1, class 2, or class 3, as defined in Sec. 48-3-2, shall first pay a tax as follows:

(1) \$48.00 per year for each coin-operated device class 1;

(2) \$120.00 per year for each coin-operated device class 2;

(3) \$240.00 per year for each coin-operated device class 3;

(4) No additional tax shall be levied where a device within a given classification is replaced by another of the same classification;