

jury. Any person who makes any false statement or knowingly swears or affirms to any matter or thing required by this Act to be stated, sworn to or affirmed, is guilty of perjury and upon conviction shall be punishable by fine or imprisonment as other persons committing perjury are punishable.

Sec. 35. **Fees.** The following fees are hereby established for the licenses and permits described:

Operator's license (Sec. 7(1)) and renewals (Sec. 14)	\$ 3.00
School bus driver's permit (Sec. 15)	2.00
Instruction permit (Sec. 6(1))	1.00
Special operator's permit (motor scooters or motor bicycles) (Sec. 6(4))	2.00
Duplicate instruction permit or operator's license (Sec.	

13) 1.00

No Fees Required

Instruction permit, renewal (Sec. 6(1))	
Instruction permit, restricted (Sec. 6(2))	
Temporary driver's permit (Sec. 6(3))	
School bus driver's permit, renewal (Sec. 15)	

Sec. 36. **Repeal.** Sec. 50-3-1, ACLA 1949, as amended by Ch. 152, SLA 1955, Secs. 50-3-2, 50-3-3, 50-3-4, 50-3-5, and 50-3-6, ACLA 1949, and Ch. 70, SLA 1953, as amended by Ch. 152, SLA 1957 are hereby repealed as well as all other Acts or parts of Acts in conflict herewith.

Sec. 37. **Effective Date.** This Act shall take effect immediately upon its passage and approval or upon its becoming law without such approval.

Approved May 4, 1959

CHAPTER 174

AN ACT

Providing for succession to the offices of governor and secretary of state; and setting an effective date.

(S.C.S.C.S.H.B. 5)

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

Section 1. The Legislature of the State of Alaska finds and declares it to be in the best interests of the people of Alaska that the offices of governor and secretary of state of Alaska, being the only elective offices of the executive branch of the government, should as nearly as possible be constantly occupied only by persons chosen by a majority of the voters of the State. When vacancies therein occur, there should be the least necessary interval until the voters may again choose persons for these offices and during which interval there should be the least necessary interruption in the continuity of administrative programs and activities of the State.

Sec. 2. The governor, following his

initial assumption of office and thereafter as provided by this Act, shall appoint, from among the officers who head the principal departments of the state government or otherwise, a person to succeed to the office of secretary of state in the event that the office of secretary of state becomes vacant for any reason. The appointment of a person next in line to become secretary of state shall be subject to confirmation by a majority of the members of the legislature meeting in joint session. The person so designated and confirmed shall remain the next in line for succession to the office of secretary of state, subject to the pleasure of the governor. In the event any person so designated and confirmed is removed from or vacates the appointment for any reason, a successor shall be appointed by the gov-

ernor and confirmed by the legislature in like manner as the person initially appointed.

Sec. 3. If a vacancy occurs in the office of governor and the regularly elected secretary of state succeeds to the office of governor as provided by Article III, Section II, of the Constitution of the State of Alaska and thus leaves a vacancy in the office of secretary of state, or if the office of secretary of state otherwise becomes vacant, the person designated as next successor to the office of secretary of state, as provided in Sec. 2 of this Act, shall then succeed to the office of secretary of state for the remainder of the term vacated, or until a special election may be held as is otherwise specified in this Act. Upon succession to the office of secretary of state by a person appointed pursuant to Sec. 2 herein, the governor shall again appoint a person to succeed to the office of secretary of state in the event of a subsequent vacancy in such office.

Sec. 4. In the event the regularly elected secretary of state succeeds to the office of governor as provided in the Constitution of the State of Alaska and thereafter, during the same regular gubernatorial term, the office of governor again becomes vacant, the appointed secretary of state shall succeed to the office of acting governor for the interim until a special election to elect a governor and secretary of state shall be held, which election shall be held within not less than sixty nor more than ninety days after such vacancy occurs.

Sec. 5. If vacancies in the office of governor and the office of secretary of state occur simultaneously, the person appointed pursuant to Sec. 2 of this Act shall succeed directly to the office of acting governor until successors to the respective offices are elected in a special election, which shall be held within not less than sixty nor more than ninety days after the occurrence of such vacancies in the same manner as otherwise provided in this Act.

Sec. 6. The laws of the State of Alaska governing elections for governor and secretary of state shall, to the extent applicable, govern any special election

for filling vacancies as required by this Act. The acting governor shall by proclamation fix the date of any special election held pursuant to this Act.

Sec. 7. Nominations for governor and secretary of state for a special election under this Act shall be made by political parties in the manner prescribed for filling post-primary nomination vacancies under Sec. 38-4-11, ACLA 1949, or as may be otherwise provided by law. The nomination of candidates shall be certified as required for other candidates for state office by the chairman and secretary of the central committee of each political party. Certification of candidates shall be made within twenty days after the vacancy occurs.

Sec. 8. Persons who do not represent a political party may become independent candidates for the office of governor, and for the office of secretary of state if joined with an independent candidate for governor, by filing applications in the manner provided in Sec. 38-5-10 ACLA 1949, to the extent applicable. Such applications shall be filed within 20 days after the vacancy occurs, as required for other candidates for state office.

Sec. 9. Immediately upon the certification, as provided by the law relating to elections, of the results of any special election held under the terms of this Act, the persons elected shall succeed to the offices of governor and secretary of state as though they had been elected for regular terms. The terms of office of those so elected shall be the remainder of the regular terms of the vacated offices.

Sec. 10. If a vacancy requiring a special election hereunder occurs within not more than ninety but not less than sixty days preceding the time fixed for a primary election or a general election at which a governor is not regularly to be elected, the special election shall be held coincident with such primary or general election. If such vacancy occurs within ninety days preceding a general election at which a governor is regularly to be elected, no special election shall be held and the acting governor serving by virtue of his appointment under Sec. 2 shall serve in the interim until the regularly elected successor assumes office.

Sec. 11. This Act shall become effective upon its passage and approval or upon its becoming law without such approval.

Approved May 5, 1959

CHAPTER 175

AN ACT

Relating to the Alaska Net Income Tax Act and providing for allocation and apportionment of taxpayer's gross income; repealing and re-enacting Subsection C of Sec. 5, Ch. 115, SLA 1949, as repealed and re-enacted by Ch. 132, SLA 1951, as amended by Ch. 64, SLA 1957; repealing Subsection D of Sec. 5, Ch. 115, SLA 1949 as repealed and re-enacted by Ch. 132, SLA 1951; amending Subsection E of Sec. 5, Ch. 115, SLA 1949, as repealed and re-enacted by Ch. 132, SLA 1951; and providing for an effective date.

(C.S.H.B.198)

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

Section 1. Subsection C of Sec. 5, Ch. 115, SLA 1949, as repealed and re-enacted by Ch. 132, SLA 1951, and as amended by Ch. 64, SLA 1957, is hereby repealed and re-enacted to read as follows:

C. Allocation and Apportionment

(1) Definitions: As used in this Subsection, unless the context otherwise requires:

(a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations.

(b) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(c) "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

(d) "Financial organization" means any bank, trust company, savings bank, (industrial bank, land bank, safe deposit company), private banker, savings and loan association, credit union, (cooperative bank), investment company, or any type of insurance

company.

(e) "Non-business income" means all income other than business income.

(f) "Sales" means all gross receipts of the taxpayer not allocated under Subsection C (6) through (10) herein.

(g) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(2) Taxpayer liable. Any taxpayer having income from business activity which is taxable both within and without this state or income from any other sources both within and without this state shall allocate and apportion his net income as provided in this Subsection.

(3) Taxability in other state. For purposes of allocation and apportionment of income under this Subsection a taxpayer is taxable in another state if (1) in that state he is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax, or (2) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether in fact, the state does or does not.

(4) Direct allocation. If a taxpayer's gross income is derived from sources both within and without the state and the part within is so separate