

CHAPTER 58

AN ACT

Relating to the Distraint Procedure under the Alaska Net Income Tax Act; amending the first paragraph of sub-section (D) of Sec. 3, Ch. 132, SLA 1951; and providing for an effective date.

(H.B. 7)

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

Section 1. The first paragraph of sub-section (D) of Sec. 3, Ch. 132, SLA 1951 is hereby amended to read as follows:

(D) Distraint on Personal Property.

It shall be lawful for the Tax Commissioner, or any of his agents or deputies, to collect any taxes, (the word "taxes", as used in this section, including any deficiencies in respect of such taxes) with such interest, penalties, and other additional amounts as are permitted by law, by distraint and sale, in the manner provided herein, of the property of any person, liable to pay any taxes, interest, penalties, or other additional amounts, who neg-

lects or refuses to pay the same within ten days from the mailing of notice and demand for payment thereof, and who has not appealed from the assessment of such taxes, interest, penalties and other additional amounts pursuant to the provisions of Sec. 13 of this Act. The term "property" as used herein shall be construed to mean personal property, both tangible and intangible, any right, title, and interest to such personal property, and shall include, without limitation, stocks, securities, bank accounts, and evidences of debt.

Sec. 2. This Act shall take effect immediately upon its passage and approval, or upon its becoming law without such approval.

Approved March 25, 1959

CHAPTER 59

AN ACT

Relating to vehicles; amending Subsection (6) of Section 1, Chapter 124, SLA 1951.

(S.B.75)

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

Section 1. Subsection (6) of Section 1, Chapter 124, SLA 1951 is hereby amended so as to read as follows:

Sec. (6) "Highway" shall be taken

to mean and include the entire width between property lines of every way or place of whatever nature publicly maintained when any part thereof is open to the public, as a matter of right, for purposes of vehicular traffic.

Approved April 1, 1959

CHAPTER 60

AN ACT

To appropriate the sum of \$25,000 to the Oil and Gas Conservation Commission as a deficiency appropriation for the biennium ending June 30, 1959, for the operations of the Commission in enforcement of State-wide conservation rules and regulations in effect since October 1, 1958, under the authority of Chapter 40, SLA 1955; and providing for an effective date.

(H.B. 136)