

of the public highways, roads, trails, and streets, and as the motive power thereof, upon which the motor fuel tax levied by this Act has been paid, shall be entitled

to and shall receive a refund of the two cent per gallon tax levied by this Act.

Sec. 6. This Act shall take effect April 1, 1960.

Approved March 30, 1960

CHAPTER 63

AN ACT

Levying an additional tax on motor fuel used by watercraft; and providing for an effective date.

(H.B. 269)

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

Section 1. There is hereby levied a tax of one cent per gallon on all motor fuel sold and delivered, or otherwise transferred, within the State of Alaska and which is used to propel boats and watercraft of all descriptions.

Sec. 2. The tax levied by this Act is in

addition to the tax levied in Sec. 48-5-2, ACLA 1949 as amended.

Sec. 3. The tax levied by this Act shall be administered and collected in the same manner as the tax levied in Sec. 48-5-2, ACLA 1949 as amended, except the receipts from said tax shall be paid into the general fund of the state.

Sec. 4. This Act shall take effect on April 1, 1960.

Approved March 30, 1960

CHAPTER 64

AN ACT

Relating to sale of real property for purposes of distribution; and amending sections 61-14-5 and 61-14-6, ACLA 1949.

(H.B. 379)

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

Section 1. Sec. 61-14-5, ACLA 1949, is amended to read as follows:

Sec. 61-14-5. Sale of Real Property: Realty Specially Devised. When the proceeds of the sale of personal property have been exhausted, and the charges, expenses, and claims specified in section 61-14-2 have not all been satisfied, the executor or administrator shall sell the real property of the estate, or so much thereof as may be necessary for that purpose. When it appears to the satisfaction of the court that it would be for the best interest of the heirs, devisees or legatees that all or a part of the real property of the estate be sold for the purpose of distribution, the executor or administrator shall sell the

real property of the estate or so much thereof as may be appropriate for that purpose. The court may order that the real property or any part thereof be sold for the above purposes without reference to whether or not the personal property has been sold if it appears to the satisfaction of the court that it is for the best interest of the estate or of the heirs, devisees or legatees thereof. If any of such real property has been specially devised, it is exempt from the operation of the order of sale in the same manner as personal property specially bequeathed.

Sec. 2. Sec. 61-14-6, ACLA 1949 is amended to read as follows:

Sec. 61-14-6. Petition. The petition for the sale of real property shall state the amount of sales of personal prop-

erty, the charges, expenses and claims still unsatisfied, so far as the same can be ascertained, a description of the real property of the estate, the condition and probable value of the different portions or lots thereof, the amount and nature of any liens there are, the names, ages, and residence of the devisees, if any,

and of the heirs of the deceased, so far as known, and if it is desired to sell the real property or any part thereof for the purpose of distribution or without reference to whether or not the personal property has been sold, the petition shall set out the reasons therefor.

Approved March 31, 1960

CHAPTER 65

AN ACT

Authorizing the Commissioner of Health and Welfare to transfer between certain appropriations made for the fiscal year ending June 30, 1960; and providing for an effective date.

(H.B. 286)

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

Section 1. The Commissioner of Health and Welfare is hereby authorized to transfer \$60,000 from the appropriation for old age assistance for the fiscal year ending

June 30, 1960 to the appropriation for general relief, medical care.

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 March 31, 1960

CHAPTER 66

AN ACT

Relating to the date for the payment of taxes on cooperatives; and amending Sec. 33, Ch. 93, SLA 1959.

(H.B. 427)

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

Section 1. The first paragraph of Sec. 33, Ch. 93, SLA 1959 is amended to read as follows:

Sec. 33. **Taxation of Cooperatives.** Cooperatives under this Act shall make application for a business license and pay the initial license fee as provided by the Alaska Business License Act, as amended. On or before the 1st day of March, 1961, and on or before the 1st day of March of each year thereafter, each such cooperative shall pay to the State of Alaska, in lieu of state and local ad valorem, income and excise taxes which may be assessed or levied

on or after the 1st day of January, 1960, a percentage of its gross revenue earned during the preceding calendar year, to be computed as follows:

(1) Cooperatives which have furnished electric energy and power, or telephone service, to consumers for less than five years as of December 31 of such preceding calendar year, one per centum of gross revenue.

(2) Cooperatives which have furnished electric energy and power, or telephone service, to consumers for five years or longer as of December 31 of such preceding calendar year, two per centum of gross revenue.

Approved March 31, 1960