

- (1) exaggerated or misleading claims of protection afforded by shelters;
- (2) the use of misleading pictures;
- (3) the use of deceptive pricing practices;
- (4) the use of guarantees in such a manner as to constitute a misrepresentation;
- (5) representations of endorsement by a governmental agency; and
- (6) any unfair or deceptive practice.

Sec. 4. Installment or credit purchase plans for civil defense aids shall include

a clear statement of any financial terms including a statement of annual simple interest.

Sec. 5. Any person, firms, association, or corporation or any agent, officer, employee, or member thereof who violates any provision of this Act or any regulation promulgated by the state director of civil defense under this Act shall be punished by a fine not to exceed \$500, or imprisonment for not longer than six months; or, in the alternative, shall be subject to a civil penalty not to exceed \$5,000.

Sec. 6. The attorney general will prosecute any legal action on behalf of the state director of civil defense.

Approved April 18, 1962

CHAPTER 145

AN ACT

Creating a lien in favor of an employee when an employer fails to make payments to an employee benefit fund; and providing for an effective date.

(S.B. 282)

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

Section 1. Art. 2, Ch. 2, Title 43, ACLA 1949, is amended by adding a new section to read:

43-2-14. Employee Benefit Fund: Lien in Favor of Employee: Enforcement.

(A) When an employer has agreed with an employee or group of employees to make payment to a medical, health, hospital, welfare, or pension fund or such other fund for the benefit of the employees, or has entered into a collective bargaining agreement providing for the payments, but fails to make the payments when due, a lien is created in favor of each affected employee on the earnings of his employer and on all property of his employer used in the operation of his employer's business to the extent of the money, plus any penalties due to be paid on the employee's behalf to qualify him for participation in the fund and for any expenses incurred by him for which he would have been entitled to reimbursement under the fund if the required payments had been made.

(B) 1. The lien claimant, his representative, or the trustee of the fund on

behalf of the claimant shall file a notice of claim within 60 days after the employer's payment is due with the recorder of the judicial district in which the employer's place of business is located or in which the claimant resides. The notice contains

- a. the name of employee;
- b. the name of the employer and the name of the person employing the claimant if known;
- c. a statement of the pertinent terms and conditions of the employee benefit plan;
- d. the date when the payments are due and were to have been paid; and
- e. a statement of the demand including the amounts due to the claimant if any expenses have been incurred.

2. The notice of claim of lien shall be served on the employer in the same manner as a summons and complaint in civil actions or mailed to him by registered mail.

(C) The lien created by the filing of the notice of claim of lien is enforced within the same time and in the same manner as a mechanics' lien is foreclosed if the lien is on real property, or as a chattel lien is enforced if the lien is on personal property. The court may allow, as part of the costs of the action, the filing and recording fees for the notice of claim, reasonable attorney's fees, and court costs.

(D) The lien created under subsec.

(A) of this section is preferred and superior to any encumbrance which may attach after the employer's payments became due, and is also preferred and superior to any encumbrance which may have attached previously, but which was not filed or recorded and of which the lien claimant had no notice.

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 18, 1962

CHAPTER 146

AN ACT

Relating to taxes upon Alaska's commercial fisheries; amending Subsec. (a), Sec. 1, Subsecs. (b) (1) and (c), Sec. 3, Ch. 82, SLA 1949, as amended by Ch. 113, SLA 1951,

(H.B. 230)

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

Section 1. Subsec. (a), Sec. 1, Ch. 82, SLA 1949, as amended by Ch. 113, SLA 1951, is amended to read:

(a) Salmon canneries, both shore based and floating: An annual tax equal to six percent of the value of the raw fish purchased or otherwise obtained for canning during the year. For the purpose of this license, such raw fish value of each kind of salmon shall be deemed to be a dollar value equal to 50 percent of the average wholesale price obtained for the finished product by Alaska salmon canners during the months of August, September, October, November, and December of the license year. For the purposes of this section, wholesale price includes all receipts whether in the form of money, credits, or other valuable considerations received from the sale of the finished product without deduction for the cost of property sold, the cost of the material used, insurance costs, labor or service costs, label and labeling costs, transportation and storage costs, interest

paid, taxes, losses, or any other expense except cash discounts allowed on sales not to exceed one and one-half percent, commissions actually paid to independent brokers not to exceed five percent, and swell allowance not to exceed one-tenth of one percent.

Sec. 2. Subsec. (b) (1), Sec. 3, Ch. 82, SLA 1949, is amended to read:

(1) Returns shall be made on the basis of the calendar year to the commissioner of revenue at Juneau on or before March 31 following the close of the year.

Sec. 3. Subsec. (c), Sec. 3, Ch. 82, SLA 1949, is amended to read:

(c) **Time for Payment:** The total amount of tax imposed by this Act shall be paid on or before March 31 following the close of the calendar year.

Sec. 4. The provisions of this Act are applicable to tax liability incurred during the tax year beginning January 1, 1962, and each year thereafter.

Approved April 18, 1962

CHAPTER 147

AN ACT

Relating to the personnel rules for state employees; amending Subsec. (2), Sec. 13, Ch.