

CHAPTER 61

AN ACT

Relating to the excise tax on intoxicating liquors; amending Sec. 35-4-31, ACLA 1949, as amended by Ch. 73, SLA 1957.

(H.B. 284)

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

Section 1. Sec. 35-4-31, ACLA 1949 as amended by Ch. 73, SLA 1957 is amended to read:

Sec. 35-4-31. **Persons Required to Pay Tax: Rate of Tax.** Every brewer, distiller, bottler, jobber, retailer, wholesaler or manufacturer, who sells intoxicating liquors in the State of Alaska or who consigns shipments of same into the State of Alaska, regardless of whether such liquors are brewed, distilled, bot-

tled or manufactured within or without Alaska, shall pay on all malt beverages (alcoholic content of one per cent (1%) or more by volume), wines and hard or distilled liquors, the following prescribed taxes: malt beverages at the rate of twenty-five cents (25¢) per gallon, or fraction thereof; wine or any other liquor of twenty-one per cent (21%) of alcohol by volume or less, at the rate of sixty cents (60¢) per gallon, or fraction thereof; any other liquors having a content of more than twenty-one (21%) of alcohol by volume shall pay at the rate of four dollars (\$4.00) per gallon.

Approved April 8, 1961

CHAPTER 62

AN ACT

Relating to the fish and game resources of Alaska; amending Ch. 94, SLA 1959; and providing for an effective date.

(C.S.H.B. 143)

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

Section 1. Ch. 94, SLA 1959 is amended by adding a new Article III A to read:

Article III A

Emergency Commercial Fishing Measures

Section 1. **Statement of Purpose.** The legislature is aware that in many areas of Alaska the entire economy and very existence of communities depend upon the annual salmon run. The legislature is also aware of the fact that in years of poor salmon runs, competitive pressure has resulted in Alaska resident fishermen not being able to make even a minimum catch, such as is necessary for a basic standard of living. Further, there is no alternative means of earning a living for most residents of these areas. While the state is forbidden from creating an economic advantage for its residents under normal circumstances, it is

both a practical and moral responsibility of the state to provide for its citizens in situations where economic competition will create community destitution. Therefore, to provide for the welfare of its people in extreme circumstances, the legislature hereby adopts the following emergency measures.

Sec. 2. **Power of Board of Fish and Game to Limit Fishing.**

a. The board may establish, for each salmon registration area or district in the state, an optimum number for the total run of salmon found within the registration area or district.

b. Whenever the board determines that the yearly run of salmon in any one registration area or district will be substantially less than the optimum run, and that under anticipated fishing conditions Alaska residents licensed for the area or district will not catch sufficient fish to sustain them for the year, the board may, with the consent of the local ad-