

CHAPTER 35

AN ACT

Relating to establishment of highway widths; and providing for an effective date.

(S.B. 165)

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

Section 1. AS 19.10 is amended by adding a new section to read:

Sec. 19.10.015. **Establishment of Highway Widths.** It is declared that all officially proposed and existing highways

on public lands not reserved for public uses are 100 feet wide. This section shall not apply to highways which are specifically designated to be wider than 100 feet.

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 6, 1963

CHAPTER 36

AN ACT

Relating to inheritance tax rates.

(H.B. 13)

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

Section 1. AS 43.30.030(a)(1) is amended to read:

(1) if the person entitled to a beneficial interest in the property is the wife, husband, lineal issue, or a child adopted under the laws of this state, or a child to whom the decedent for not less than 10 years before the transfer stood in mutually acknowledged relation of a parent, if the relationship began at or

before the child's fifteenth birthday and was continuous for 10 years, or the lineal issue of the adopted or mutually acknowledged child, at the rate of one per cent of the clear value of the interest in the property;

Sec. 2. AS 43.30.030(a)(2) is amended to read:

(2) if the person entitled to a beneficial interest in the property is the lineal ancestor of the decedent, at the rate of one and one-half per cent of the clear value of the interest in the property;

Approved April 6, 1963

CHAPTER 37

AN ACT

Relating to liens created as a result of unpaid employment security contributions; and providing for an effective date.

(H.B. 100)

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

Section 1. AS 23.20.200(a) is amended to read:

(a) A claim for contributions, including interest and penalties, not paid when due is a lien in favor of the state against all the real and personal property of the employer.