

1 IN THE SENATE

BY SENATOR ENGSTROM

2 SENATE BILL NO. 25

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to authorize refund of all non-  
7 resident fishermen's licenses collected  
8 by the Tax Commissioner for the years 1949,  
9 1950, and 1951, in excess of \$5.00 per  
10 annum on each non-resident fisherman, and  
11 declaring an emergency."

12 WHEREAS, at the 1949 session of the Alaska legislature there  
13 was passed Chapter 66 of the Session Laws of Alaska 1949, which  
14 imposed license taxes on resident fishermen of \$5.00 per annum,  
15 and on non-resident fishermen of \$50.00 per annum, and

16 WHEREAS, the United States Court of Appeals, by a decision  
17 which was affirmed by the United States Supreme Court in the case  
18 of ANDERSON vs. MULLANEY (342 US, 415), held Chapter 66 of the  
19 Session Laws of Alaska 1949 to be invalid, and

20 WHEREAS, during the years 1949, 1950 and 1951 the non-  
21 resident fishermen's license fee has been paid to the Tax Commis-  
22 sioner of the Territory as provided by Chapter 66, Session Laws  
23 of Alaska 1949, most of which were paid under protest and some of  
24 which were paid by non-resident fishermen and some by different  
25 fishing companies employing non-residents, and which latter sums  
26 were paid under union contracts and absorbed by the employer;

27 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

28 Section 1. The Tax Commissioner of the Territory is author-  
29 ized, empowered and directed to refund, on application, all

1 non-resident fishermen's license fees collected by him under the  
2 provisions of Chapter 66, Session Laws of Alaska 1949, in excess  
3 of \$5.00 each per annum, and that the refund be made to the in-  
4 dividuals in all cases where the fee was paid by them or deducted  
5 from their wages or earnings, and that it be paid to the employers  
6 and persons purchasing fish from non-resident fishermen in all  
7 cases where the employer or the persons purchasing fish paid the  
8 tax without reimbursement from the fisherman; provided, however,  
9 that no payment shall be made under this Act unless applications  
10 are filed with the Tax Commissioner within one (1) year from the  
11 date of the passage and approval of this Act. All payments shall  
12 be made from funds in the hands of the Territorial Treasurer in  
13 the usual manner.

14 Section 2. An emergency is hereby declared to exist, and  
15 this Act shall take effect immediately upon its passage and  
16 approval.  
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