

1 IN THE SENATE

BY SENATOR ENGSTROM

2 SUBSTITUTE FOR 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 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

13 Section 1. The Tax Commissioner of the Territory is author-
14 ized, empowered and directed to refund, on application, all
15 non-resident fishermen's license fees collected by him under the
16 provisions of Chapter 66, Session Laws of Alaska 1949, in excess
17 of \$5.00 each per annum, and that the refund be made to the in-
18 dividuals in all cases where the fee was paid by them or deducted
19 from their wages or earnings, and that it be paid to the em-
20 ployers and persons purchasing fish from non-resident fishermen
21 in all cases where the employer or the persons purchasing fish
22 paid the tax without reimbursement from the fisherman; provided,
23 however, that no payment shall be made under this Act unless
24 applications are filed with the Tax Commissioner within one (1)
25 year from the date of the passage and approval of this Act. All
26 payments shall be made from funds in the hands of the Territorial
27 Treasurer in the usual manner.

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

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Sub. for
S.B. No. 25

The following amendment, offered by Senator Engstrom to
Sub Senate Bill No. 25: Section 1 Page 1 Line 13
Delete "Tax Commissioners" and insert
"Treasurer"

Replace last sentence of Section 1 with the following:
"All payments shall be without interest and shall be made from funds in the hands of the Territorial Treasurer in the usual manner upon vouchers issued by the Tax Commissioner. Before receiving any refund under this act, the claimant therefor shall fully release the Territory from all claims that he or it may have in connection with license fees paid under the provisions of Chapter 66, Session Laws of Alaska 1949."

Change Section 2 to read as follows:
"Any person or corporation knowingly collecting or receiving, and retaining refund of any license fee not paid by him or it, or lawfully assigned to such person or corporation, shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than \$100.00 or more than \$500.00."

Section 3 will then contain the emergency clause.