

1 IN THE SENATE

BY SENATOR ENGSTROM

2 SENATE BILL NO. 120

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to amend Subsection (a) of the  
7 Ninth Subsection of Section 16-1-35 ACLA  
8 1949 as amended by Chapter 38, Session  
9 Laws of Alaska 1949 and Chapter 47,  
10 Session Laws of Alaska 1951, and further  
11 amended by House Bill No. 33 of this  
12 Session of the Legislature, and to amend  
13 the Sixth Subdivision of Section 16-2-5  
14 ACLA 1949, and all amendments thereto,  
15 and to levy a license tax on vessels,  
16 boats and water craft by municipalities  
17 and repealing all acts in conflict."

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

19 Section 1. Subsection (a) of the Ninth Subsection of  
20 Section 16-1-35 ACLA 1949, as amended by Chapter 38, Session  
21 Laws of Alaska 1949, and Chapter 47, Session Laws of Alaska 1951,  
22 and further amended by House Bill No. 33 of this Session of the  
23 Legislature, be and it is hereby amended to read as follows:

24 Ninth: (a) GENERAL TAX FOR SCHOOL AND MUNICIPAL  
25 PURPOSES. To assess, levy, and collect a general tax for  
26 school and municipal purposes not to exceed 3 percentum of  
27 the assessed valuation upon all real and personal property,  
28 and to enforce the collection of such lien by foreclosure,  
29 levy, distress and sale. Provided, however, that all

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1 property belonging to the municipality or the Territory,  
2 and the household furniture of the head of the family or a  
3 householder, not exceeding Two Hundred Dollars (\$200.00)  
4 in value, as well as all property used exclusively for  
5 religious, educational, charitable purposes and the pro-  
6 perty of any organization, not organized for business pur-  
7 poses, whose membership is composed entirely of the veterans  
8 of any wars of the United States, or the property of the  
9 auxiliary of any such organizations and all monies on  
10 deposit, shall be exempt from taxation. The term "property  
11 used for religious purposes", employed herein, shall be  
12 deemed to include the residence of the pastor, priest or  
13 minister of such organization, and all other property of the  
14 organization not used for business, rent or profit. Pro-  
15 vided, further, that if any such religious, educational,  
16 or charitable organization or such veterans organization  
17 or auxiliary derives any rentals or profits from any such  
18 property owned by it or them, such property shall not be  
19 exempt. Provided, further, that the laws excepting certain  
20 property from levy and sale on execution shall not apply to  
21 taxes or to the collection of the same, or to any taxes  
22 levied by a municipal corporation; and provided, however,  
23 that vessels, boats and water craft are hereby classified  
24 for the purpose of taxation and no property tax shall be  
25 levied on them, but in lieu thereof license taxes may be  
26 levied on vessels, boats and water craft sailing or operat-  
27 ing in the waters of Alaska and having a registered net  
28 tonnage of under five tons, <sup>and all other vessels</sup> shall pay a license tax of Five  
29 Dollars (\$5.00) per annum, and all vessels, boats and water-

1 craft having a registered net tonnage of more than five tons  
2 shall pay a license tax of Ten Dollars (\$10.00). The li-  
3 cence taxes are imposed upon the owner, operator, or person  
4 or corporation in charge of the vessel, boat or water craft.  
5 Licenses shall run for the calendar year and shall expire on  
6 December 31 of each year.

7 Section 2. For the purposes of this Act all vessels, boats  
8 and watercraft in the waters of Alaska shall be registered with  
9 the City Clerk of the municipality of the city or town nearest  
10 the place where the vessel, boat or watercraft is customarily  
11 based or kept when not in use upon the waters of Alaska. Such  
12 registration shall be made by the owner, charterer or operator  
13 of the vessel, boat or watercraft, and at the time of registration  
14 application shall be made for the license and the license fee  
15 paid to the City Clerk of the municipality where registered, and  
16 the license fee shall be paid at the time of registration and  
17 covered into the municipal treasury and used for general school  
18 and municipal purposes, and the license fee provided herein shall  
19 be in lieu of all taxes on vessels, boats and watercraft hereto-  
20 fore levied, permitted or authorized under the 9th Subdivision  
21 of Section 16-1-35 ACLA 1949 as amended, and if any license fee  
22 shall have been paid in any one municipality in the Territory  
23 in any calendar year by the owner of any vessel, boat or water-  
24 craft and a license shall have been issued therefor, no other  
25 license shall be required by any other municipality for the same  
26 calendar year; the intent and purpose of this Act being to  
27 classify vessels, boats and watercraft for the purpose of taxation  
28 and to put into effect a uniform system of licenses therefor,  
29 and the license issued shall be kept on the vessel, boat or

1 watercraft and subject to inspection by any officer authorized  
2 to enforce this Act or by any officer of any incorporated muni-  
3 cipality where the vessel, boat or watercraft may be.

4 Section 3. The Sixth Subdivision of Section 16-2-5 ACLA  
5 1949 is hereby amended to read as follows:

6 Sixth: TAXES FOR SCHOOL AND MUNICIPAL PURPOSES. To  
7 assess, levy and collect a general tax for school and muni-  
8 cipal purposes, not to exceed two percentum of the assessed  
9 valuation upon all real and personal property and to declare  
10 such tax with penalty a lien upon such property, and to en-  
11 force the collection of such lien by foreclosure, levy,  
12 distress and sale, in the manner provided for the collection  
13 of taxes in municipal corporations of the first class, and  
14 all the provisions of the laws of the Territory relative to  
15 the levy and collection of taxes in cities of the first  
16 class shall apply with full force and effect to incorporated  
17 cities of the second class; Provided, however, that all  
18 property belonging to the municipality, all property used  
19 exclusively for religious, educational or charitable pur-  
20 poses, and the household furniture of the head of a family  
21 or householder, not exceeding Two Hundred Dollars (\$200.00)  
22 in value, shall be exempt from such tax; provided, further,  
23 that the laws exempting certain property from levy and sale  
24 on execution shall not apply to said taxes or the collection  
25 of the same; and provided, however, that vessels, boats and  
26 watercraft are hereby classified for the purpose of taxation  
27 and no property tax shall be levied on them, but in lieu  
28 thereof license taxes may be levied on vessels, boats and  
29 watercraft sailing or operating in the waters of Alaska

1 and having a registered net tonnage of under five tons shall  
2 pay a license tax of Five Dollars (\$5.00) per annum, and all  
3 vessels, boats and watercraft having a registered net ton-  
4 nage of more than five tons shall pay a license tax of Ten  
5 Dollars (\$10.00). The license taxes are imposed upon the  
6 owner, operator, or person or corporation in charge of the  
7 vessel, boat or watercraft. Licenses shall run for the  
8 calendar year and shall expire on December 31 of each year.

9 Section 4. Any person or corporation violating this Act  
10 shall be deemed guilty of a misdemeanor, and upon conviction  
11 thereof, shall be punished by a fine of not more than \$500.00 or  
12 by imprisonment not to exceed three months, or by both such fine  
13 and imprisonment.

14 Section 5. This Act shall be in full force and effect for  
15 the calendar year 1953, and for each calendar year thereafter,  
16 and the Territorial Tax Commissioner is authorized and directed  
17 to prepare a proper form of application and of license under the  
18 requirements of this Act and to distribute them to the clerks  
19 of every municipality and city of the first and second class in  
20 the Territory, and the cities of the first and second class  
21 where vessels are required to be registered and where the license  
22 fee is required to be paid shall prepare a sufficient number of  
23 forms of application and licenses in accordance with the form  
24 prescribed by the Tax Commissioner.

25 Section 6. This Act shall be enforced by the cities of the  
26 first and second class affected thereby, acting through their  
27 duly constituted municipal officials, and all unpaid license  
28 fees may be collected and enforced in any appropriate manner  
29 now prescribed by law and in the name of the municipality to

1 which the license fees are payable.

2       Section 7. If any of the provisions of this Act or the  
3 application thereof to any person, firm, corporation or circum-  
4 stance is held invalid, the remainder of the Act and its appli-  
5 cation to other persons, firms, corporations or circumstances  
6 shall not be affected thereby.

7       Section 8. All acts and parts of acts in conflict herewith  
8 are hereby repealed.

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