

1 IN THE SENATE

BY SENATORS BULLOCK, NOLAN
AND COOPER BY REQUEST

2 SENATE BILL NO.6

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act relating to Territorial tax liens;
7 setting an effective date."

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

9 Section 1. All taxes and license fees levied or provided
10 or accruing under any Territorial law, and the penalties and in-
11 terest thereon, are hereby declared to be a lien prior, paramount
12 and superior to all other liens, mortgages, hypothecations, con-
13 voyances and assignments, upon all the real and personal property
14 of the person, firm or corporation liable therefor, and also upon
15 all the real and personal property used with the permission of
16 the owner thereof in prosecuting the business; Provided, however,
17 that the lessor of real property and the building thereon, but
18 excluding the personal property therein, shall not be subject to
19 this provision; and, provided further, that any special remedy
20 otherwise provided for the recovery of taxes shall not be deemed
21 exclusive of any other remedy, civil or criminal, or both, now
22 provided by law for the recovery of said taxes.

23 Sec. 2. This Act shall take immediate effect and be in force
24 from and after its passage and approval or upon its becoming law
25 without such approval, and it is so enacted.

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