

CHAPTER 54.

(H. B. No. 98.)

AN ACT to impose a poll tax upon male persons in the Territory of Alaska and providing means for its collection.

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

Section 1. That there is hereby made, imposed and levied upon each male person, except soldiers, sailors in the United States Navy or Revenue Cutter service, volunteer firemen, paupers, insane persons, or Territorial charges, within the Territory of Alaska or the waters thereof, over the age of twenty-one years, and under the age of fifty years, an annual tax in the sum of four dollars to be paid and collected in the manner provided in the following sections of this act.

Sec. 2. That the commissioner of each precinct in the Territory of Alaska, shall, on or before the first day of March in each year, set down upon such blanks as the Treasurer of the Territory of Alaska may prescribe, the names of all persons residing within his precinct subject to the tax herein provided for; one of such blanks shall be transmitted by the commissioner to the Treasurer of the Territory and the other shall be retained by him. At the time of transmitting one copy of said duplicate list of names of the persons subject to the tax herein provided for within his precinct, the commissioner shall cause to be published in at least one newspaper of general circulation published within his precinct or if there be no newspaper then by posting in five public places within his precinct a notice setting forth that the poll tax provided for in this act is due and payable between certain dates and that the payment thereof will become delinquent as provided in this act, and warning all persons to pay the same, and that in case of failure to pay the same, penalties, as herein provided for, will be imposed and it shall be the duty of ev-

Who subject to tax

Names to be listed by U. S. Commissioner

Notice to be published

- Commissioner to collect tax every person liable to pay such tax, to pay the same to the commissioner within the time in which such notice specifies.
- Payable when Sec. 3. The tax herein provided for shall be paid between the first Monday in the month of April and the first Monday in the month of August in each year.
- Receipts issued Sec. 4. It shall be the duty of the commissioner to receipt to each person upon payment of the poll tax herein provided for and the receipt so delivered shall be the only evidence of payment.
- Creditor to pay tax of debtor on demand Sec. 5. Every person indebted to one who neglects or refuses, after demand, to pay a poll tax becomes liable therefor and must pay the same for such other person after service upon him by the Commissioner of a notice in writing stating the name of such person.
- Payment may be enforced Sec. 6. Every person paying the poll tax of another may deduct the same from any indebtedness to such other person. The commissioner must demand payment of poll tax from every person liable therefor and on the neglect or refusal of such person to pay the same, he must collect by seizure and sale of any personal property owned by such person, and any property thus seized shall be sold as provided by law for the sale of personal property on execution except that three days' notice of the time and place of the sale shall be sufficient.
- Additional penalty Sec. 7. It shall be the duty of the commissioner to collect and enforce the collection of all unpaid taxes by giving notice in writing to such delinquent, personally or by mail, and such delinquent shall pay a penalty of one dollar in addition to such tax.
- Territorial Treasurer to furnish receipts Sec. 8. The Territorial Treasurer must, before the first Monday in March in each year, deliver to each commissioner in the Territory of Alaska blank poll tax receipts, in book form with stubs numbered the same as the receipts, of one hundred in each book a sufficient number for each commissioner. The form of such receipts and stubs shall be prescribed by the Territorial

Treasurer and shall be approved by the Governor of the Territory.

Sec. 9. The commissioner shall, before entering upon the performance of his duties as herein prescribed, execute a bond to the Territory of Alaska in the sum to be fixed by the Territorial Treasurer which shall not be less than double the amount of money which will probably come into his hands under this act during any one year. Said bond shall be executed with two or more sureties and the same shall be approved by the Territorial Treasurer; said bond shall be conditioned for the faithful discharge of the duties of his office and the said bond shall be filed in the office of the Territorial Treasurer.

Commissioner
to execute bond

Sec. 10. The commissioner shall keep an accurate account of all moneys received by him under the provisions of this act, and he shall, not later than the first day in September in each year, transmit the same to the Territorial Treasurer. Such statement shall be verified by the affidavit of the commissioner to the effect that the same is in all respects a full and true statement of all moneys received by him under the provisions of this act; and after the first day of September in each year, the commissioner shall, at least once in three months, file an additional statement setting forth any taxes and penalties collected by him under the provisions of this act during such period of three months, and shall transmit such moneys to the Territorial Treasurer; such supplemental statement shall be made and verified, as herein provided for the first statement.

Commissioner's
accounts

The commissioner, for services rendered under the provisions of this act, shall receive as full compensation fifteen per centum of all taxes collected, except those collected by action, civil or criminal, and twenty per centum of all delinquent taxes and penalties.

Compensation

Sec. 11. The Territorial Treasurer shall make and prescribe all rules and regulations to carry into effect the provisions of this act.

Regulations

Penalty

Sec. 12. Any person who shall violate any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be fined in a sum of not more than one hundred dollars nor less than five dollars, or imprisoned in the federal jail for not more than thirty days nor less than one day.

Sec. 13. This bill shall take effect from and after its passage.

Approved, May 1, 1913.

CHAPTER 55.

(S. B. No. 61.)

AN ACT declaring the use of water for mining, power and other purposes, and the use of pole and tower lines for telephone and telegraph purposes for aerial tram and for the transmission of electric light and power to be a public use and providing for the condemnation of rights-of-way therefor.

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

Rights of way
for mining pur-
poses

Section 1. The use of water for mining, power and municipal purposes and the use of pole and tower lines for telephone and telegraph wires, for aerial trams and for the transmission of electric light and electric power, by whomever utilized, are each and all declared to be beneficial to the public and to be a public use within the provisions of chapter Twenty-two of Part V of the Alaska Code. Rights-of-way across private property, whenever the same shall be shown to be necessary for operation of the mine or other project in connection with which it is intended to be used may be condemned and