

## CHAPTER 76.

## AN ACT

[H. B. 109.]

To establish a system of taxation, create revenue, and provide for collection thereof, for the Territory of Alaska, and for other purposes; and to amend an Act entitled "An Act to establish a system of taxation, create revenue, and provide for collection thereof for the Territory of Alaska, and for other purposes," approved May 1, 1913, and declaring an emergency.

*Be It Enacted by the Legislature of the Territory of Alaska:*

Section 1. That any person, firm or corporation prosecuting or attempting to prosecute any of the following lines of business in the Territory of Alaska shall apply for and obtain a license and pay for said license for the respective lines of business as follows:

- |   |  |                                 |
|---|--|---------------------------------|
| 1st. Attorneys at Law, Doctors and Dentists:                                | Ten  | Attorneys, doctors and dentists |
| dollars per annum.  |  |                                 |
| 2nd. Automobiles:   | Five dollars per annum.  | Automobiles                     |
| 3rd. Bakeries:  | Fifteen dollars per annum.   | Bakeries                        |
| 4th. Electric Light and Power Plants selling light and power to the public: | One-half of 1 per cent of the gross receipts in excess of twenty-five hundred dollars.   | Electric light and power plants |
| 5th. Employment Agencies:   | Operating for hire and collecting a fee from employees, five hundred dollars per annum.  | Employment agencies             |
| 6th. Fisheries:   | Salmon canneries, four cents per case on King and Reds or Sockeye; two cents per case on Medium Reds; one cent per case on all others. | Fisheries                       |
| 7th. Salteries:   | Two and one-half cents per one hundred pounds on all fish salted or mild cured, except herring.  | Salteries                       |
| 8th. Fish Traps:  | Fixed or floating, one hundred dollars per annum. So called dummy traps included.  | Fish traps                      |
| 9th. Gill Nets:   | One dollar per hundred fathoms or fraction thereof.  | Gill nets                       |
| 10th. Cold Storage Fish Plants:   | Doing a business of one hundred thousand dollars per annum or more, five   | Cold storage fish plants        |

hundred dollars per annum; doing a business of seventy-five thousand dollars per annum, and less than one hundred thousand dollars, three hundred and seventy-five dollars per annum; doing a business of fifty thousand and less than seventy-five thousand dollars per annum, two hundred and fifty dollars per annum; doing a business of twenty-five thousand and less than fifty thousand dollars per annum, one hundred and twenty-five dollars per annum; doing a business of ten thousand dollars and less than twenty-five thousand dollars per annum, fifty dollars per annum; doing a business of four thousand, and less than ten thousand dollars per annum, twenty-five dollars per annum; doing a business of under four thousand dollars per annum, ten dollars per annum. The "Annual Business" under this section shall be considered the amount paid per annum for the product.

**Laundries**

11th. Laundries: Doing a business of over five thousand dollars per annum, twenty-five dollars per annum.

**Meat markets**

12th. Meat Markets: Doing a business of not less than ten thousand nor more than twenty-five thousand dollars per annum, ten dollars per annum; doing a business of not less than twenty-five thousand nor more than fifty thousand dollars per annum, thirty dollars; doing a business of not less than fifty thousand nor more than seventy-five thousand dollars per annum, one hundred dollars per annum; doing a business of not less than seventy-five thousand nor more than two hundred thousand dollars per annum, two hundred and fifty dollars per annum; doing a business of over two hundred thousand dollars per annum, five hundred dollars per annum. That every separate meat market or establishment shall be considered a separate business.

**Mining**

13th. Mining: One per cent of the net income in excess of five thousand dollars. By "net income" is meant the cash value of the output of the mine less operating expenses, repairs and betterments actually done. By "mining" is meant any operation by which valuable

metals, ores, minerals or marketable stone is extracted from the earth.

14th. Public Scavengers: Fifty (\$50.00) dollars per annum. Public scavengers

15th. Ships and Shipping: Freight and Transportation: Ships and shipping  
Ocean and coast-wise vessels doing business for hire plying in Alaska waters, registered in Alaska and not registered elsewhere in the United States and not paying a tax or license elsewhere, and freight and passenger lines propelled by mechanical power registered in the Territory of Alaska and not paying a license or tax elsewhere in the United States, and river and lake steamers and barges as well as transportation lines doing business wholly within the Territory of Alaska, one dollar per ton on net tonnage, custom house measurement of such vessel.

16th. Telephone Companies: One-half of one per cent of gross receipts in excess of Fifteen (\$1,500.00) Hundred Dollars. Telephone companies

17th. Water Works: Selling water or power to the public, one-half of one per cent of gross receipts in excess of Twenty-five (\$2500.00) Hundred Dollars. Water works

18th. Public Messengers: Twenty-five (\$25.00) Dollars per annum. Public messengers

Section 2. Every person, firm or corporation desiring to engage in any of the lines of business specified in Section One, shall first apply to and obtain from the Territorial Treasurer a license. If the tax for the license applied for is a fixed sum, the amount of such license tax shall accompany the application. If the amount of the tax is not a fixed sum, the applicant shall state in his application that he agrees to pay the license tax, and will make a true return and will pay to the Treasurer such tax on or before the 15th day of the next ensuing January. The applicant shall also state the name of the person, firm or corporation making the application, the line of business to be licensed, and the place where said business will be carried on. Upon the receipt of the applica- Licenses—  
how obtained

tion in proper form, the Treasurer shall issue the license as of the date of the application, and the applicant may carry on the business from and after the date the application is actually made. All license taxes, except those where the tax is a fixed one, shall be due and payable on December 31st of each year, and must be paid on or before January 15th following. And it shall be the duty of the person, firm or corporation engaged in any of said lines of business, to make a return under oath, to the Treasurer on or before January 15th of each year, setting forth the name of the license, the number of the license, and all the facts regarding the business, necessary to enable the Treasurer to determine the amount of the tax to be paid. And all application for renewals of such licenses shall be made on or before January 15th of the calendar year for which such renewal is made.

Proviso

Provided: Any person, firm or corporation now engaged in any of the lines of business specified in Section one shall comply with this Act on or before July 1st, 1915, by applying for the license (and paying the tax if a fixed sum) for the calendar year ending December 31st, 1915, and all taxes for the current year shall be calculated for the year beginning January 1st, and ending December 31st, 1915.

Violation

Penalty

Any person, firm or corporation violating any of the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of the amount of the tax with ten per cent added, for which the defendant was liable. Each month or fraction of a month in which business is carried on in violation of this Act shall be deemed a separate offense, and prosecution therefor may be by information filed by the Attorney-General or other authorized legal counsel of the Territory in any Court of competent jurisdiction, and upon conviction the Court shall enter a judgment for the fine and costs incurred, and such judgment may be enforced as judgments in civil actions or by imprisonment at the rate of one day for each two dollars of such fine

and costs. PROVIDED: That in any prosecution here- Proviso  
 under the Attorney-General or other authorized legal  
 counsel of the Territory may, with the consent of the  
 Governor, compromise the case by accepting from the  
 defendant a sum not less than the tax, legal interest  
 thereon and all costs and expenses.

The Territorial Treasurer is authorized and directed to Treasurer to  
 prescribe suitable forms for applications, licenses, re- prescribe  
 turns and such other forms as may be necessary or proper forms  
 to carry this law into effect. He shall distribute such  
 forms to the public through the Clerks' of the Court and  
 Marshal's offices in the several Divisions for use of those  
 subject to the taxes herein laid.

Section 3. It shall be the duty of the Attorney-Gen- Attorney Gen-  
 eral or other authorized legal counsel of the Territory to eral to enforce  
 enforce the provisions of this Act; and for that purpose,  
 may with the approval of the Governor, employ such as-  
 sistants as he may deem necessary, but the compensation  
 for the services of such assistants shall be paid out of  
 the fund recovered, and the Territory shall not be liable  
 therefor in any event beyond fifteen (15) per cent of the  
 amount so recovered in each case; assistant counsel may,  
 however, be employed at a previously agreed upon and  
 stipulated fixed fee.

Section 4. Special remedies provided by this Act, or Remedies  
 other Acts of the Legislature shall not be deemed exclu-  
 sive, and any appropriate remedy either civil or criminal  
 or both, may be invoked by the Territory in the col-  
 lection of all taxes, and in civil actions the same penalties  
 may be collected, as are herein provided in criminal  
 actions.

Section 5. All taxes levied, laid or provided for in this Taxes to be  
 Act and penalties and interest accrued, are hereby de- lien on real  
 clared to be a lien upon the real and personal property of and personal  
 the person, firm or corporation liable therefor, paramount property.  
 and superior to all mortgages, hypothecations, convey-  
 ances and assignments.

Marshals and  
deputies to en-  
force

Section 6. It shall be the duty of the United States Marshals and Deputy Marshals in the Territory of Alaska to enforce the provisions of this Act in their respective precincts, districts or divisions and to report all violations thereof to the Governor, and under his direction file information, or take such proceedings as he may direct; and for the services so performed they shall be paid under the provisions of Section three hereof. And for all negligence or wilful failure to perform such duties, Marshals and Deputy Marshals shall be liable to the Territory for all losses sustained, which liabilities may be enforced in any appropriate proceeding. And in the enforcement of this Act the Attorney-General or other legal counsel for the Territory and the Marshals and Deputy Marshals have the right to inspect the premises and all books and papers of the persons, firms or corporations claimed to be liable to the taxes herein laid, which right of inspection shall be enforced by the Courts upon application therefor.

Repealing  
clause

Section 7. The Act of which this Act is an amendment is hereby repealed, except in so far as the same is hereby re-enacted, but nothing herein contained shall be construed to relieve any person, firm or corporation from the payment of any tax, penalty and interest accrued and owing under the Act of which this Act is an amendment, but all such taxes, penalties and interest shall be paid, or collected and enforced in the same manner as taxes herein provided for are collected and enforced.

Emergency  
clause

Section 8. An emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval.

Approved, April 29, 1915.