

visions of Primary Election Laws	10,000.00
(t)	
For payment of salaries of Commissioners of Health—\$200.00 per annum, each	1,600.00
(u)	
For compensation of President O. P. Hub- bard in supervising preparation of Senate Journal, subsequent to present session of the Legislature, ten days at \$15.00 per day	150.00
For compensation of Speaker Luther C. Hess in supervising preparation of House Jour- nal, subsequent to present session of the Legislature, ten days, at \$15.00 per day	150.00

Section 2. An Emergency is hereby declared to ex-^{Emergency}ist and this Act shall be in full force and effect on and after its passage and approval.

Approved May 3, 1917.

CHAPTER 74.

AN ACT

(H. B. 87)

To amend Sections 1 and 2 of Chapter 76, Laws of Alaska, 1915, 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; 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 1st, 1913 and declaring an emergency, approved April 29, 1915.

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

Section 1. That Sections 1 and 2 of Chapter 76 Laws ^{Amendment.} of Alaska, 1915, approved April 29, 1915, be and the same are hereby amended to read as follows:

Section 1. That any person, firm or corporation pro-^{License}secuting or attempting to prosecute any of the following^{tax pro-} lines of business in the Territory of Alaska shall apply^{vided for.}

for and obtain a license and pay for said license for the respective lines of business as follows:

Professions. 1st: Attorneys-at-law, doctors, including persons practicing medicine, surgery, or osteopathy, and dentists; Ten Dollars per annum.

Each member of a firm shall be liable for this tax.

Automobiles. 2nd: Automobiles operating for hire; Five Dollars per annum.

Bakeries. 3rd: Bakeries doing a business in excess of five hundred dollars per annum; fifteen dollars per annum.

Light and power plants. 4th: Electric Light and Power Plants selling light, power and steam for heat and supplies to the public; one half of one per cent of the gross receipts in excess of Twenty-five hundred dollars from light, power and steam sold.

One half of one per cent of the net profits from supplies sold.

Employment agencies. Employment agencies operating for hire and collecting a fee from employees; Five Hundred Dollars per annum.

Fisheries. 6th: Fisheries: Salmon canneries, four and a half cents per case on King and Reds or Sockeye; Two and a half cents per case on Medium Reds; two cents per case on all others.

Salteries. 7th: Salteries: Two and one-half cents per one hundred pounds on all fish salted or mild cured, except herring.

Fish traps. 8th: Fish Traps: Fixed or floating, one hundred dollars per annum, so called dummy traps included.

Cold storage plants. 9th: Cold Storage Plants: Doing a business of one hundred thousand dollars per annum or more, five 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 dol-

lars, 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 gross amount received for the product and for storage of produce for others.

10th: Fish-Oil-Works: Using Herring in whole or in part in the manufacture of fish-oil; two dollars per barrel. Fish oil works.

Fertilizer and Fish Meal Plants: Manufacturing fertilizer and Fish Meal in whole or in part from herring; two dollars per ton. Fertilizer and fish meal plants.

11th: Laundries: Doing a business of over Two Thousand and less than Five Thousand dollars per annum, twenty-five dollars per annum; doing a business of five thousand or more and less than ten thousand dollars per annum, fifty dollars per annum; doing a business of ten thousand dollars or more per annum, seventy-five dollars per annum. Laundries.

12th: Meat Markets: Doing a business of not less than ten thousand nor more than twenty-five thousand dollars per annum, twenty-five dollars per annum; doing a business of not less than twenty-five thousand nor more than fifty thousand dollars per annum, fifty dollars per annum; 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 dollars 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. Meat markets.

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 made and royalties actually paid, and all taxes paid under Section 2569 of the Compiled Laws of Alaska.

Provided, that the lessor of any mine operated under a lease shall be deemed to be engaged in mining within the provisions of this act and the royalties, less the cost of collecting the same, received by him, shall be deemed to be the net income within the provisions of this Act.

Provided, further that where a mine is operated under a lease with option to purchase and the terms of the contract provide that royalties paid thereunder shall be credited as part of the purchase price, such royalties shall not be deducted from the gross output in computing the net income.

No deduction shall be made on account of depreciation or machinery, interest on bonds or money borrowed or other taxes paid. By "Mining" is meant any operation by which valuable metals, ores, minerals or marketable stone is extracted from the earth.

Ships and shipping.

14th: Ships and Shipping: Freight and Transportation: 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.

Telephone companies.

15th: Telephone Companies: One-half of one per cent of gross receipts in excess of Fifteen hundred dollars (\$1500.00).

Water works.

16th: Water works: Selling water or power to the

public one half of one per cent of gross receipts in excess of twenty-five Hundred Dollars (\$2500.00).

17th: Public Messengers: Twenty - Five Dollars (\$25.00) per annum. Public messengers.

Section 2. Every person, firm or corporation desiring to engage in any of the lines of business specified in Section 1 shall first apply for and obtain from the Territorial Treasurer a license. If the tax for the license applied for is a fixed one, 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 fifteenth of the next ensuing January. Application for license and payment for same.

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 application 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 was actually made. Contents of application.

All license taxes, except those where the tax is a fixed one shall be due and payable on December thirty-first of each year and must be paid on or before January fifteenth following When tax payable.

Provided, that the Treasurer shall have the power to extend such time until the fifteenth of the next ensuing March upon the special showing made by the licensee that such extension is necessary in order to enable him to ascertain the amount of taxes due, 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 fifteenth of each year, or in case of an extension as above provided, on or before March fifteenth, setting forth the name of the licensee, the number of the license and all the facts re- When time extended.

garding the business necessary to enable the Treasurer to determine the amount of the tax to be paid and all applications for renewals of such licenses shall be made on or before January fifteenth of the calendar year for which such renewal is made.

When payable
for other than
calendar
year.

Provided, that any person, firm or corporation engaged in or about to engage in mining, may designate in his application for a license the last day of any month in the year as the day of the closing of his fiscal year, and shall be entitled to have the tax payable by such person, firm or corporation computed upon the basis of the net income, ascertained as herein provided for the full year ending on the day so designated in the year preceding the date when the tax is due, instead of upon the basis of the net income of the calendar year preceding the date when the tax is due.

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 percent 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 hereunder, 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.

Compromise
of penalty.

Forms for
applications
and licenses.

The Territorial Treasurer is authorized and directed to prescribe suitable forms for applications, licenses, re-

turns and such other forms as may be necessary or proper to carry this law into effect. He shall distribute such forms to the public through the clerks' of the Court and Marshal's office in the several divisions for use of those subject to the taxes herein laid.

Section 3. The Sections of the Act which this Act amends are hereby repealed, except in so far as the same are 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 sections of this Act which this act amends, but all such taxes, penalties and interest shall be paid, collected or enforced in the same manner as taxes herein provided for are collected and enforced.

Taxes due under former act not repealed.

Except as otherwise provided in this Act, all licenses shall be issued for the calendar year beginning on January first and ending on December thirty-first of each year, and where the tax is not a fixed sum but is computed after the close of the year's business, it shall be computed on the basis of the business done during such calendar year, and all taxes for the current year shall be calculated upon the basis of the schedule adopted by this Act.

Taxes to cover calendar year unless otherwise provided.

Approved May 3, 1917.

CHAPTER 75.

AN ACT

(S. B. 29)

Providing for Fish Hatcheries and for the protection and care of natural spawning grounds in the Territory of Alaska, and the creation of a Board of Fish Commissioners, making an appropriation therefor and declaring an emergency.

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

Section 1. The Territorial Treasurer shall be, and he hereby is, empowered, authorized and required to set aside out of any monies of the Territory of Alaska, now in the Territorial Treasury, or which shall hereafter

Appropriation \$80,000 for fish hatcheries, etc.