

who shall issue a warrant on the Territorial Treasurer for seventy-five per cent. (75 per cent.) of the amount set forth in the account, and approved as aforesaid. Such warrant shall be payable to the Treasurer of the school board, submitting the said expense account, and shall be deposited in the school fund of the incorporated town, city or incorporated school district in which such expense was incurred, and the amount so received shall be transferred to no other fund of the said incorporated town, city or incorporated school district; Provided, that the Territorial Treasurer may transfer by telegraph amounts of said warrants in settlement thereof under such regulations as the Territorial Treasurer may prescribe.

Section 7. All Acts or parts of Acts in conflict herewith are hereby repealed.

Section 8. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Approved April 30, 1919.

CHAPTER 29.

AN ACT

(H. B. 5)

To impose a tax upon male persons in the Territory of Alaska for school purposes, providing means for its collection, and declaring an emergency.

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 five dollars (\$5.00), to be paid and collected in the manner

provided in the following sections of this Act, and to be deposited by the Treasurer of the Territory of Alaska in a separate fund called the "School Fund" and used for no other than school purposes.

Section 2. It shall be the duty of the Common Council of each incorporated town in the Territory of Alaska to provide by ordinance for the collection of the tax imposed by this Act within the limits of such incorporated town, and for this purpose to designate a competent person to act as School Tax Collector who shall perform the duties and receive the compensation hereinafter provided.

Town councils to provide for collection therein and appoint collector

It shall be the duty of the School Board in each School District outside of incorporated towns in the Territory of Alaska to designate a member of such Board, or some other competent person, to act as School Tax Collector who shall perform the duties and receive the compensation hereinafter provided in this Act.

School Boards in incorporated districts to appoint collector

Section 3. Every School Tax Collector shall, on or before the first day of April in each year, publish in, at least one newspaper of general circulation, published within his school district, or if there be no newspaper published therein, then post in five (5) public places within his school district, a notice setting forth that the tax imposed by this Act is due and payable between the dates hereinafter designated 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, the penalties provided in this Act will be imposed.

Tax collector to publish or post tax notice

Contents of notice

It shall be the duty of every person, subject to such tax, to pay the same to the School Tax Collector within the time which such notice specifies.

The notice herein prescribed shall be published at least once a month during the period within which the tax is payable or posted at least once a month, as herein provided, during the same period.

Time publishing or posting notice

When tax payable

Section 4. The tax for which provision is herein made shall be payable between the first Monday in the month of April and the first Monday in the month of August in each year; PROVIDED, that all persons subject to the tax who are in the Territory of Alaska on the first Monday in the month of April shall pay said tax on or before the first day of May in the same year, and all persons arriving in the Territory of Alaska after the first Monday in the month of April shall pay said tax within thirty (30) days after such arrival; PROVIDED, further, that all persons subject to said tax shall pay the same within ten (10) days after a written or oral demand by the said School Tax Collector made within the period between the first Monday in April and the first Monday in August in each year.

When tax delinquent

Section 5. All taxes shall become delinquent if not paid within the times prescribed in the last preceding section or within ten (10) days after demand by the School Tax Collector, as above prescribed, and each person delinquent in the payment of his tax, as aforesaid, shall be subject to a penalty of two dollars (\$2.00) in addition to the amount of the tax.

Penalty for failure to pay tax

Section 6. Any person who shall fail, neglect or refuse to pay his tax, as herein provided, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than twenty-five dollars (\$25.00) or by imprisonment in the Federal Jail not to exceed one (1) month. All fines collected under this section shall be covered into the Territorial Treasury and become a part of the "School Fund."

Official receipt only evidence payment

Section 7. It shall be the duty of the School Tax Collector to receipt to each person, upon payment of the tax herein provided for, and such receipt shall be the only evidence of payment.

Employers to furnish list employees subject to tax

Section 8. It shall be the duty of the School Tax Collector to demand, and it shall be the duty of every per-

son, firm or corporation, employing labor in the Territory of Alaska, to furnish to such Collector upon demand, a list of the employees of such person, firm or corporation subject to the tax imposed herein, and for this purpose the Territorial Treasurer shall furnish to each School Tax Collector suitable blank forms for the making of such lists, which blank forms shall be delivered by the School Tax Collector to the employers of labor aforesaid. Every such person, firm or corporation having in his or its employ persons subject to said tax who neglect to pay the same within the time within which the same is due and payable, as provided in Section four (4) hereof, shall be liable for the payment of the same and it shall be the duty of every such person, firm or corporation to deduct from the wages of each of its said employees, who are subject to said tax, the amount thereof, unless such employee furnishes proof of the payment of the same, and to pay, upon the first day of each month, during the period within which the tax herein imposed is due and payable, all amounts so deducted and collected to the School Tax Collector, together with a list of the persons from whom the same are collected, taking a receipt from the School Tax Collector for the amount of each tax so paid, and to deliver such receipt to the employee from whom the same was collected.

Employers liable
for tax of em-
ployees

If any person, firm or corporation fails, neglects or refuses to comply with the provisions of this section, such person, firm or corporation shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00).

Penalty for fail-
ure to comply
herewith

Any person, firm or corporation becoming liable for the tax of another, as provided in this section, may be proceeded against in a civil action prosecuted in the name of the Territory for the payment of the same, and there shall be added to the judgment in all such cases the sum of twenty-five dollars (\$25.00), penalty for each

Civil action
against delin-
quent and pen-
alty

tax said person, firm or corporation has failed to collect and pay, as in this section provided.

Collector may
distrain prop-
erty to collect tax

Section 9. The School Tax Collector is hereby authorized and empowered to collect said tax herein imposed from any person owing the same when the same shall become delinquent, or from any person, firm or corporation whose duty it is made by this Act to pay any tax from his or its employees, by a seizure and sale of any personal property belonging to such delinquent or to such person, firm or corporation, of sufficient value to pay such tax, penalty and costs of sale, that may be found in the district in which said tax is due and payable.

Duties of com-
missioner and
marshal

It shall be the duty of the United States Commissioner to issue a warrant for such seizure and sale of personal property upon a verified complaint being filed by the School Tax Collector, and it shall be the duty of the United States Marshal, or any deputy, to execute the same. All property seized under the provisions of this Act shall be sold by said Marshal or Deputy Marshal after first giving five (5) days' notice of sale to the owner of such property by posting a notice of the time and place of sale of such property in three (3) conspicuous places in the district in which said tax is due, for at least five (5) days prior to such sale.

Fees and costs
commissioner
and marshal

The fees and costs of the Commissioner and Marshal under this section shall be the same as provided by law in the case of levy and sale of personal property on execution. From the proceeds of any property sold as aforesaid, the Marshal shall deduct the amount of the tax due, penalties, fees and costs, and deliver the remainder, if any, to the owner of such property.

Territorial
Treasurer to
furnish number-
ed receipts to
collector

Section 10. The Treasurer of the Territory of Alaska shall, before the first Monday in the month of April in each year deliver to each School Tax Collector in the Territory of Alaska blank tax receipts, in book form, with stubs numbered the same as the receipts, of one

hundred (100) in each book, and in sufficient number for each school district or incorporated town.

Section 11. The School Tax Collector shall keep an accurate account of all moneys collected by him under this Act and shall, on the first day of each month during the period within which the tax herein provided for is due and payable, transmit all such moneys in his hands to the Treasurer of the Territory of Alaska, with a list of persons from whom collected. Such statement shall be verified by the affidavit of the School Tax Collector 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. After the first Monday in the month of August in each year, the School Tax Collector shall, at least once in three (3) months, file an additional statement setting forth any taxes and penalties collected by him under the provisions of this Act during said period of three (3) months, and shall transmit said moneys to the Treasurer of the Territory. Such supplemental statement shall be made and verified as herein provided for the first statement.

Collector to keep account and transmit tax to Treasurer

Section 12. The School Tax Collector, for services rendered under the provisions of this Act, shall receive as full compensation fifty cents (50c) for each tax collected, whether the same be collected without suit or be collected either by criminal action, civil action or seizure and sale of personal property.

Compensation tax collector

Section 13. The tax imposed by this Act shall be due and payable, as to all persons within the Territory subject to said tax at the time of the passage of this Act, immediately upon its passage and approval and, as to all persons arriving in the Territory after the passage of this Act, as elsewhere in this Act provided. For use during the year 1919 it shall be the duty of the Territorial Treasurer, as soon as notified of the selection and appointment of a School Tax Collector in accordance with the provisions of this Act, to furnish such School

Tax for year 1919 due when and Treasurer's duties

Tax Collector with the blank forms and receipt books provided for in Sections eight (8) and ten (10) of this Act.

Governor to appoint collector—
bond of collector, etc.

Section 14. The Governor of Alaska shall have the power to appoint a person to act as School Tax Collector, where necessary, in any portion of the Territory of Alaska without the limits of any incorporated town or school district. Such person shall furnish a bond as required by this Act of other School Tax Collectors, which bond shall be approved by the nearest United States Commissioner and filed with the Territorial Treasurer, and all of the provisions of this Act shall apply to the School Tax Collector so appointed.

Penalty for failure collector to perform duties

Section 15. Any School Tax Collector who shall fail to carry out the provisions of this Act shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00), and shall be removed from office.

Emergency

Section 16. An emergency is hereby declared to exist, and this Act shall take effect from and after its passage and approval.

Approved May 1, 1919.

CHAPTER 30.

AN ACT

(S. B. 10)

Providing for the establishment of fish hatcheries, for the improvement of salmon spawning streams, the protection and care of the same and the spawning beds therein, the carrying on of research work and artificial propagation connected therewith; creating a Territorial Fish Commission and prescribing its duties, making an appropriation therefor, and declaring an emergency.

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

Appropriation for fish hatcheries, etc.

Section 1. The sum of eighty thousand dollars (\$80,000.00), or so much thereof as may be neces-