

in a sum equal to three (3) times the amount of the actual damages sustained thereby, and three (3) times the price of the current, light or power, diverted or used.

Section 2. No agent or employee of any telephone or electric light company shall remove any instrument or meter or disconnect any wire connected therewith without first notifying the owner, agent or tenant of the building or room wherein such instrument or meter is installed; nor shall any agent or employee of any telephone or electric light company enter any building or room to examine, remove or disconnect any instrument or meter without first announcing his presence to the occupants thereof. That any person violating the provisions of the within section be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not to exceed two hundred dollars (\$200.00) or by imprisonment not to exceed thirty days in the Federal jail, or by both such fine and imprisonment in the discretion of the Court.

Restriction on employees telephone and electric light companies

Penalty

Approved May 5, 1919.

CHAPTER 54.

AN ACT

(H. B. 57)

To provide revenue for the Government of the Territory of Alaska by imposing and collecting a tax upon profits derived from the sales of property within the Territory, and providing means for the collection and enforcement of the same.

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

Section 1. That there shall be levied, assessed, collected and paid, a tax of one per centum upon all profits in excess of one thousand dollars (\$1,000.00) received after this Act shall become effective upon all sales and contracts to sell real estate or other capital assets situated in the Territory of Alaska, whether

Tax levied on profits of sales of property

Definitions

the sale or contract of sale and payment be made within or without the Territory. The term "real estate" shall include mines, mineral locations, water rights, power sites, fishing and manufacturing sites, and all rights acquired under the public land laws of the United States, and all buildings, manufacturing and reduction plants, railways, tramways, pipe or other transmission lines, dredges, wharves, piers and docks, and all the improvements, machinery and equipment placed thereon. The term "capital assets" shall include fish traps and fishing rights and privileges, timber sold separate from the real estate, boats, scows and barges, and all personal property held as an investment or used in the transaction of business, as distinguished from ores and minerals, fish and fish products, forest products, and other merchandise and personal property sold in the ordinary transaction of any business for which a license is paid to the Territory, and it is hereby declared to be not the intention of this Act to impose any additional tax upon profits obtained in the ordinary transaction of any business for which a license tax is imposed by the laws of Alaska. For the purpose of ascertaining the gain or loss resulting from the sale or other disposition of property, real or personal, acquired prior to the first day of March, 1913, the fair market value of such property as of that date shall be deemed its purchase price and used as the basis for determining the amount of such gain or loss. If the consideration be paid otherwise than in money, the fair market value of the consideration at the time received shall be deemed the selling price for the computation of the amount of the tax.

Basis of determining profit and loss

Lien of territory for payment of tax

Section 2. A lien is hereby declared and imposed in favor of the Territory of Alaska upon all property and property rights within the Territory for the payment of any tax imposed by this Act, and the purchaser of any such property may withhold one per centum of the total purchase price of such property, until the

return hereinafter required, has been made and the tax imposed has been paid, or the Territory may enforce such lien by appropriate action in the courts of the Territory in the manner provided for the foreclosure of mortgages. Any person or persons, partnership, association or corporation receiving all or any part of the purchase price or other consideration for or on account of any such sale or contract of sale shall make a true and complete return, under oath, to the Territorial Treasurer, upon such forms and according to such regulations as the Territorial Treasurer may prescribe, reciting in detail such facts as may be required by that official in order to compute the amount of such tax.

Returns required to be made under oath

Such return shall be made within thirty days after receipt of the purchase price or other consideration, but if the same be paid upon installments, then the return must be made before February first of each year for all installments received during the previous calendar year and, in any event, within thirty days after final payment of the consideration be made, and the tax shall become due and payable from time to time as computed by the Territorial Treasurer, and shall bear interest thereafter until paid at the rate of one per centum per month. Should such return be not filed as herein required, the Territorial Treasurer may compute the amount of such tax from such information as he may conveniently obtain, and may proceed to recover the same precisely as if such return had been filed in due form and computation of the tax made thereon, and in the event of the amount of such tax being subsequently reviewed or otherwise adjusted by the court, there shall be added to the amount of the tax as so finally adjusted a penalty of one hundred per centum of the total amount finally found due: Provided, that the Territorial Treasurer may, in his discretion and with the approval of the Governor, grant such exten-

How and when returns to be made

Interest to be charged for deferred returns

Proviso—Territorial Treasurer may grant extensions

sions of time for completing and filing such returns as he shall see fit, either before or after the time herein prescribed therefor shall have expired.

Approvd May 5, 1919.

CHAPTER 55.

AN ACT

(H. B. 47)

To prohibit the importation, into the Territory of Alaska, of diseased livestock, to make provision for the eradication of diseased livestock now in the Territory, and to make appropriation for carrying out the provisions of this Act, and declaring an emergency.

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

Importation of
diseased live-
stock prohibited

Section 1. To import or to bring, into the Territory of Alaska, animals of whatsoever kind or character, diseased or infected with the diseases mentioned in Section 3 of this Act, is hereby declared to be injurious to the public health, against public policy, illegal, and punishable as herein provided.

To keep or
transport dis-
eased livestock
forbidden

Section 2. To own, have in one's possession, sell, transfer, transport, drive or convey, from one section of the Territory to another, animals or livestock of whatsoever kind or character, diseased or infected with the diseases mentioned in Section 3 of this Act, is hereby declared to be injurious to the public health, against public policy, illegal, and punishable as herein provided.

Unlawful to im-
port animals in-
fected with dis-
eases named

Section 3. It shall be unlawful to bring, into the Territory of Alaska, any horses, cattle, or swine, for work, feeding, breeding or dairy purposes, without first having such animals examined and found free from the following contagious diseases: glanders, farcy, tuberculosis, actinomycosis, rinderpest, foot and mouth dis-