

at Sitka, Alaska, as provided in Chapter 23, Session Laws for 1919, an act providing for preferred claims against the estates of deceased inmates of the Pioneers' Home."

Approved May 3, 1921.

CHAPTER 22.

AN ACT

[S. B. 47]

To prescribe fees and annual tax to be paid by domestic and foreign corporations, and repealing Chapter 11 Session Laws of 1913, as amended by Chapter 54 Session Laws of 1915 and by Chapter 72 Session Laws of 1915.

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

Section 1. Every corporation incorporated under the laws of this Territory, or of any state or territory of the United States or of any foreign state or country, required by law to file articles of incorporation in the office of the Secretary of Alaska, shall pay to the Secretary of Alaska a filing fee of twenty-five dollars, except the corporations mentioned in Section three of this Act. Fee for filing articles of incorporation to be paid Secretary.

Section 2. Every corporation, foreign or domestic, desiring to file in the office of the Secretary of Alaska, articles amendatory or supplemental, or certificates of increase or decrease of capital stock, shall pay to the Secretary of Alaska a fee of ten dollars, except the corporations mentioned in Section 3 of this Act. Fee for amendatory articles.

Section 3. Every corporation incorporated under the provisions of Chapter 12 of the Alaska Session Laws of 1913, entitled, "An Act to provide for the incorporation of colleges, seminaries, churches, libraries or other benevolent, fraternal, social, religious, educational, charitable or scientific associations, whose chief busi- Fee for filing articles of benevolent and fraternal associations.

ness shall be in the Territory of Alaska," shall pay to the Secretary of Alaska, for the use of the Territory, for filing articles of incorporation a fee of five dollars, and for filing amended articles of incorporation a fee of two and one-half dollars.

Fee for filing
appointment of
agent.

Section 4. Every foreign corporation filing in the office of the Secretary of Alaska a certificate of the appointment and consent of the agent residing in the Territory, or a certificate of revocation of such appointment of the resident agent, shall pay to the Secretary of Alaska a fee of five dollars.

Annual cor-
poration tax to
be paid and
when.

Section 5. Every corporation incorporated under the laws of the Territory of Alaska and every foreign corporation having its articles of incorporation on file in the office of the Secretary of Alaska, shall, on or before the first day of January of each and every year, pay to the Secretary of Alaska, for the use of the Territory, an annual corporation tax (heretofore under Chapter 11 of the Alaska Session Laws of 1913 known as the annual license fee) of fifteen dollars. Every corporation which has failed or hereafter fails, to pay said annual corporation tax on or before the first day of January of each and every year, shall pay to the Secretary of Alaska, for the use of the Territory, in addition to the said annual corporation tax, the further sum of two dollars and fifty cents as a penalty for such failure.

No action per-
mitted in court
unless corpora-
tion tax paid.

Section 6. No corporation, foreign or domestic, shall be permitted to commence or maintain any suit, action or proceeding, in any court in this Territory, without alleging and proving that it has paid its annual corporation tax last due. A certificate of payment of such annual corporation tax or any duplicate of such certificate, under the seal of the Secretary of Alaska, shall be prima facie evidence of such payment; and the Secretary of Alaska is hereby required to issue

Certificates of
payment of tax
to be signed by
Secretary.

such certificate or a duplicate thereof, at a charge of twenty-five cents for each thereof. The Secretary of Alaska may institute suits to enforce the payment of any annual corporation tax due from any corporation under this act. PROVIDED, that the corporations mentioned in Section three of this Act are specially exempted from the payment of any annual corporation tax.

Suits to enforce tax.

Exemptions.

Section 7. Failure upon the part of any corporation to pay its annual corporation tax for a period of one year and after the date when such payment first becomes due shall be prima facie evidence of the insolvency of such corporation, and the fact of such insolvency may be shown by the Territory or by any private person or corporation.

Failure to pay tax, evidence of insolvency.

Section 8. It shall be the duty of the Secretary of the Territory of Alaska to strike from the records of his office the names of all corporations which have neglected, or which shall hereafter neglect, for a period of two years to pay their annual corporation tax.

Secretary to strike from records names of corporations, when.

Section 9. Every corporation whose name has been, or shall hereafter be, stricken from the records of the office of the Secretary of Alaska in pursuance of law for failure to pay its annual corporation tax for two years is hereby authorized and permitted, on or before July first following after its name has been stricken, to apply to the Secretary of Alaska for reinstatement.

Application for reinstatement by corporations stricken from record.

Section 10. Whenever any corporation shall have its name stricken from the records of the Secretary of Alaska, it shall, in applying for reinstatement, pay all annual corporation taxes and penalties then due from it, and an additional penalty of twenty dollars, and upon the making of such application and such payment, it shall be the duty of the Secretary of Alaska to enter upon his records a notation that such corporation is reinstated.

Fees for reinstatement to be paid Secretary.

Rights restored
and acts vali-
dated on rein-
statement.

Section 11. Thereafter such corporation shall have and enjoy the same rights and powers as if its name had never been stricken from the records, and all things done by it in the exercise of its corporate powers before such reinstatement are hereby validated and confirmed.

Secretary to
note dissolu-
tions of cor-
porations.

Section 12. If, however, within the period named within which a corporation, foreign or domestic, may make application to be reinstated, such corporation shall not have made such application, the Secretary of Alaska shall enter upon his records a notation that such corporation is dissolved and it shall thereupon be dissolved, and the trustees of such corporation shall hold the title to the property of the corporation for the benefit of its stockholders and creditors. PROVIDED: that all reinstatements of dissolved corporations, foreign and domestic, heretofore made by the Secretary of Alaska, are hereby validated and confirmed in every respect.

Proviso.

Name of dis-
solved corpora-
tion may be
adopted by
another.

Section 13. The name of a corporation which has been dissolved for non-payment of the annual corporation tax shall be available to and may be adopted by another corporation.

Certified copies
—fees for.

Section 14. The fee for furnishing a certified copy of any instrument shall be one dollar for the first three folios or less and twenty cents per folio for every additional folio. PROVIDED: that the charge for a certified copy of any article of incorporation shall be five dollars for the first twenty folios or less and twenty cents a folio for every additional folio.

Filing fee.

Section 15. The filing fee for any instrument not otherwise provided for shall be five dollars.

Section 16. Any foreign corporation registered in the office of the Secretary of Alaska desiring to withdraw from the Territory of Alaska may do so upon

payment of all annual corporation taxes and penalties due at the time of such desired withdrawal, and filing in the office of the Secretary of Alaska, and in any office of the Clerk of the Court where its articles are on file, a certificate of withdrawal, signed by its proper officers and under its corporate seal. The filing fee in the office of the Secretary of Alaska shall be five dollars. PROVIDED, that all withdrawals heretofore had in the Territory of Alaska are hereby validated and confirmed in every respect.

Withdrawal of foreign corporation—procedure and fees.

Section 17. Every corporation incorporated under the laws of the Territory of Alaska shall pay to the Secretary of Alaska, for the use of the Territory a fee of five dollars for filing the instruments mentioned in Section 23 of Chapter 58 of Alaska Session Laws of 1913, providing for the dissolution of domestic corporations.

Domestic corporations—fees on dissolution.

Section 18. A foreign corporation desiring to file a certificate of dissolution from the state of its origin, may file such certificate, when signed by the proper state officer, under seal, upon payment of all annual corporation taxes and penalties due at the time of such dissolution. The filing fee in the office of the Secretary of Alaska for filing such certificate of dissolution shall be five dollars.

Foreign corporations—fees and procedure on dissolution.

Section 19. Every corporation incorporated under the laws of the Territory of Alaska shall pay to the Secretary of Alaska, for the use of the Territory a fee of two and one-half dollars for filing an annual report required in Section 22 of Chapter 58 of Alaska Session Laws of 1913.

Annual report, domestic corporations.

Section 20. All fees and charges provided for in this Act, including the annual corporation tax, are due and payable in advance.

Fees payable in advance.

Section 21. All fees and taxes paid under the provisions of this Act shall be accounted for and covered

Fees and taxes to cover into Treasury.

into the Treasury of the Territory of Alaska.

Repeal of former acts.

Section 22. Chapter 11 Session Laws of 1913 relating to the fees and licenses to be paid by foreign and domestic corporations, as amended by Chapter 54 Session Laws of 1915 and by Chapter 72 Session Laws of 1915 is hereby repealed.

Approved May 3, 1921.

CHAPTER 23.

AN ACT

[S. B. 37]

Requiring the filing of inventories of property belonging to the Territory, and declaring an emergency.

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

Officers to file inventory of office fixtures.

Section 1. Within thirty days after the passage and approval of this Act every officer of the Territory of Alaska who has in his possession or under his control any books, office furniture, fixtures, equipment or other property of a permanent character belonging to the Territory, shall prepare an inventory of such property and shall file such inventory in the office of the Treasurer, except that the inventory of the Treasurer's office shall be filed in the office of the Secretary of the Territory. Whenever property of a permanent nature is purchased for or otherwise acquired for any office, such property shall be added to the inventory by the Treasurer at the time the voucher for such property is paid.

Inventory to be made biennially.

Section 2. Whenever an officer of the Territory enters upon the duties of his office he shall file a new inventory and he shall also file a new inventory for each biennium on the first day of January in each odd numbered year.