

struction of such bridge by the Federal Government acting through the Board of Road Commissioners for Alaska. The amount hereby appropriated shall be expended by the disbursing officer of the Board of Road Commissioners for Alaska.

Approved May 5, 1921.

## CHAPTER 31.

### AN ACT

[H. B. 40]

To establish a system of license taxation, to provide for the collection thereof and to provide punishment for doing business without a license, repealing Chapter 33 of the Session Laws of 1919, and declaring an emergency.

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

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

License tax.

1st: Attorneys-at-law, and doctors, including persons practicing medicine, surgery or osteopathy, ten dollars (\$10) per annum. Each member of a firm shall be liable for this tax.

Profession.

2nd: Optometrists, fifteen dollars (\$15) per annum.

Optometrists.

3rd: Dentists, twenty-five dollars (\$25) per annum. Each member of a firm shall be liable for this tax.

Dentists.

4th: Automobiles, for pleasure or family use, ten dollars (\$10) per annum.

Automobiles,  
for pleasure.

5th: Automobiles, for hire, or for transportation of passengers, five-passenger cars, fifteen dollars (\$15)

Automobiles,  
for hire.

per annum; seven-passenger cars, twenty-five dollars (\$25) per annum.

Automobile trucks.

6th: Automobile trucks, or delivery cars, whether for hire, business, or personal use, one-ton trucks, fifteen dollars (\$15) per annum; trucks of more than one-ton capacity, twenty-five dollars (\$25) per annum; the Treasurer of the Territory to furnish to each licensee a license metal tag to be placed on each truck, car or automobile for which a license is issued, under such regulations as the Treasurer may make.

License tags.

Bakeries.

7th: Bakeries doing a business in excess of one thousand dollars (\$1,000) and less than two thousand dollars (\$2,000) shall pay a license of five dollars (\$5) per annum, and those doing a business in excess of two thousand dollars (\$2,000) shall pay an additional five dollars (\$5) per annum for each one thousand dollars' worth of business, or fraction thereof, done annually.

Electric light and power plants.

8th. Electric light and power plants, selling light, power or 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 (\$2,500) per annum from light, power and steam sold; one-half of one per cent of the net profit from supplies sold.

Telephone companies.

9th: Telephone companies, one-half of one per cent of gross receipts in excess of fifteen hundred dollars (\$1,500) per annum.

Water works.

10th: 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 (\$2,500) per annum.

Employment agencies.

11th: Employment agencies, operating for hire and collecting a fee for services, five hundred dollars (\$500) per annum.

Fisheries.

12th: FISHERIES:

(a) Clam canneries, two (2) cents per case;

(b) Herring canneries, two (2) cents per case;

(c) Salmon canneries, seven (7) cents per case on kings and reds or sockeyes; three and one-half ( $3\frac{1}{2}$ ) cents per case on medium reds; and three (3) cents per case on all others.

In addition to the above tax, salmon canneries shall pay one per cent of their net annual income. The net income shall be determined in the same manner as the net income is determined under the Federal Income Tax Law, except that no deduction shall be allowed on account of interest on bonds or money borrowed or on account of taxes paid.

(d) **SALTERIES:** Ten cents per one hundred pounds on mild-cured red king salmon; five (5) cents per one hundred pounds on mild-cured white king salmon; ten (10) cents per one hundred pounds on salted codfish; two and one-half ( $2\frac{1}{2}$ ) cents per one hundred pounds on all other salted and mild-cured fish.

(e) Fish traps, fixed or floating, two hundred dollars (\$200) per annum, so-called dummy traps included.

(f) Gill nets and stake nets, two dollars (\$2) per one hundred fathoms, or fraction thereof.

(g) Seines, ten dollars (\$10) for the first one hundred and fifty fathoms, and five dollars (\$5) additional for each twenty-five additional fathoms, or fraction thereof.

(h) Fishermen who are not residents of the Territory, five dollars (\$5) per annum. The term "fisherman" shall mean to include all persons employed on a boat engaged in fishing.

#### 13th: COLD STORAGE PLANTS:

Doing a business of one hundred thousand dollars (\$100,000) per annum or more, five hundred dollars (\$500) per annum;

Salmon  
canneries.

Salteries.

Fish traps.

Gill nets.

Seines.

Fishermen,  
non-resident.

Cold storage  
plants.

Doing a business of seventy-five thousand dollars (\$75,000) per annum and less than one hundred thousand dollars (\$100,000), three hundred and seventy-five dollars (\$375) per annum;

Doing a business of fifty thousand (\$50,000) and less than seventy-five thousand dollars (\$75,000) per annum, two hundred and fifty dollars (\$250) per annum;

Doing a business of twenty-five thousand (\$25,000) and less than fifty thousand dollars (\$50,000) per annum, one hundred and twenty-five dollars (\$125) per annum;

Doing a business of ten thousand dollars (\$10,000) and less than twenty-five thousand dollars (\$25,000) per annum, fifty dollars (\$50) per annum;

Doing a business of four thousand (\$4,000) and less than ten thousand dollars (\$10,000) per annum, twenty-five dollars (\$25) per annum;

Doing a business of under four thousand dollars (\$4,000) per annum, ten dollars (\$10) 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.

Fish buyer.

14th: Fish buyers (dealers in fresh fish), one-tenth of one cent per pound on fish purchased, except for sale at retail, whether or not the fish buyer operates a cold storage plant.

Fish oil works  
and fertilizer  
plants.

15th: (a) Fish oil works and fertilizer plants, forty (40) cents per fifty (50) gallon barrel for oil and forty (40) cents per ton for fertilizers and fish meal.

Whale oil.

(b) Whale oil, fifty (50) cents per fifty (50) gallon barrel for oil, and fifty (50) cents per ton for fertilizer.

## 16th: LAUNDRIES:

Laundries.

Doing a business of over two thousand (2,000) and less than five thousand dollars (\$5,000) per annum, twenty-five dollars per annum;

Doing a business of five thousand (5,000) or more and less than ten thousand dollars (\$10,000) per annum, fifty dollars (\$50) per annum; doing a business of ten thousand dollars (\$10,000) or more per annum, seventy-five dollars (\$75) per annum.

## 17th: MEAT MARKETS:

Meat markets.

Meat markets doing a business of not less than ten thousand dollars (\$10,000) nor more than twenty-five thousand dollars (\$25,000) per annum, fifty dollars per annum;

Doing a business of not less than twenty-five thousand dollars (\$25,000) nor more than fifty thousand dollars (\$50,000) per annum, one hundred and twenty-five dollars (\$125) per annum;

Doing a business of not less than fifty thousand dollars (\$50,000) nor more than seventy-five thousand dollars (\$75,000) per annum, two hundred and fifty dollars (\$250) per annum;

Doing a business of not less than seventy-five thousand dollars (\$75,000) nor more than one hundred thousand dollars (\$100,000) per annum, three hundred and seventy-five dollars (\$375) per annum;

Doing a business of more than one hundred thousand dollars (\$100,000) per annum, five hundred dollars (\$500) per annum; and fifty dollars (\$50) additional for each twenty thousand dollars' worth of business done in excess of one hundred thousand (\$100,000) dollars per annum;

PROVIDED, that the sum required to be paid for a license for prosecuting the business of a meat mar-

ket under the provisions of Section 2569 of the Compiled Laws shall be deducted from the amount of tax due under the provisions of this subdivision.

Reindeer industry.

18th: Reindeer Industry: For each reindeer killed for the market, twenty-five cents (25c).

Mercantile establishments.

19th: Mercantile Establishments, other than exclusively wholesale mercantile establishments: Doing a business of more than one hundred thousand dollars (\$100,000) per annum, fifty dollars (\$50) per annum on each twenty thousand dollars' (\$20,000) worth of business done in excess of one hundred thousand dollars (\$100,000).

Mining.

20th: Mining: One per cent. of the net income in excess of five thousand dollars (\$5,000). 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; but where he receives royalties from more than one mining property he shall pay the tax on the aggregate income over five thousand dollars (\$5,000).

By "mining" is meant any operation by which valuable metals, ores, minerals, asbestos, gypsum and marketable earth or stone is extracted from the earth.

Public messengers.

21st: Public Messengers; twenty-five dollars (\$25) per annum.

Ships and shipping.

22nd: 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.

23rd: Hunting license for non-resident hunters, one hundred dollars (\$100) per annum. non-resident hunters.

24th: Dealers in non-alcoholic beverages, twenty-five dollars (\$25) per annum. Dealers in non-alcoholic beverages.

25th: Manufacturing and repair shops, not otherwise herein listed as taxable, employing less than three men, ten dollars (\$10) per annum; employing three to ten men, twenty-five dollars (\$25) per annum; employing ten men or over, fifty dollars (\$50) per annum. Manufacturing and repair shops.

26th: Saw-mills (lumber mills and shingle mills), five (5) cents per thousand for shingles, and ten (10) cents per thousand feet, board measure of lumber, per annum. Saw mills.

27th: Dairies, for each milch cow, two dollars (\$2) per annum. Dairies.

28th: Dealers in fire-arms, five dollars (\$5) per annum. Dealers in fire-arms.

29th: Coal dealers, five (5) cents per ton sold per annum. Coal dealers.

Section 2. Every person, firm or corporation desiring to engage in any of the lines of business or employ the appliances specified in Section 1 shall first apply for and obtain from the Territorial Treasurer a license so to do. 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 Application for license and payment thereof required.

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.

Contents of application.

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.

License taxes, when due.

Section 3. 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; 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 regarding 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.

Extension may be granted, when.

Penalty and interest.

In the event the tax is not paid before delinquency, as provided for by this section, a penalty of ten per centum of such tax shall be added, and such tax with

such penalty shall draw interest at the rate of twelve per centum per annum until paid; 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.

When payable  
for other than  
calendar year.

Section 4. Any person, co-partnership or corporation, who shall prosecute or attempt to prosecute any of the businesses above enumerated, or shall employ any of the appliances above enumerated, without first having a license so to do issued under this act, shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine of not to exceed one thousand dollars (\$1,000) or by imprisonment in the jail not to exceed three months, or by both such fine and imprisonment; provided, however, that any such person, co-partnership or corporation who shall have for the year 1921 procured a license for any business or appliance under and pursuant to the provisions of Chapter 33 of the Laws of 1919, whereon a fixed tax is payable at the time the application for the license is made, shall not be required to take out or procure another license for the same business or appliance under this act until after such license, issued under the act of 1919, has expired. And provided, further, that each month or fraction of month in which the business is prosecuted or appliance is used in violation of this act shall be deemed a separate offense.

Penalty for  
non-payment.

Proviso.

Proviso.

Section 5. Every licensee or other person prosecuting or attempting to prosecute a business upon which

Licensee to keep record of business.

the amount of the license tax under this act is based on the amount of the business transacted or on the profit of such business, shall keep in permanent form at his, their or its principal place of business, within the Territory, correct accounts of the business transactions in such a manner as to readily disclose, upon examination of such accounts, the amount of the tax due the Territory. The Auditor, if such officer shall function, otherwise the Treasurer, shall have authority to promulgate rules and regulations for the making and keeping of such records, and when such rules and regulations are so promulgated they shall be followed by the licensees. The records herein provided for, as well as the premises where the business is prosecuted, shall be open at all reasonable times to the inspection by the Treasurer of the Territory, or by anyone whom the Treasurer shall in writing delegate for that person [purpose], or by the Attorney General, or anyone whom he shall in writing delegate for that purpose; provided, however, that no information acquired by any such officials or their representatives in the examination of the records of any such person, co-partnership or corporation, shall be used or competent for use except in proceedings to prosecute offenses under this act, or in proceedings to collect the tax due under this act; and it shall be unlawful to disclose such information, so acquired, except for the purpose above stated.

Record open to inspection and to whom.

Information acquired, confidential.

Section 6. In event any licensee shall fail or refuse to make and keep such accounts as provided for in the foregoing section, or shall refuse to permit such books, records and accounts or premises to be so inspected, as above provided for, the Auditor of the Territory, if such officer functions, otherwise the Treasurer of the Territory, shall estimate the amount of the tax due from such information as he may have or such facts as may come to his knowledge; and such estimate, arrived at by the Auditor or Treasurer, shall be accepted

Failure of licensee to keep record of business, Treasurer may estimate.

and treated as conclusively correct, and the licensee shall be liable for such amount as the tax under this act; provided, however, that in the appropriate proceedings, the District Court shall have authority and it shall be its duty by the proper order to direct the licensee or such other persons as prosecute the business upon which the tax is levied by this act, to exhibit to the said officials above mentioned, or their representatives, the books of account, vouchers and other records kept by such licensee or other person above referred to, and enforce such order in the usual manner.

District Court may direct the exhibit of books and records of licensee.

Section 7. Any person, co-partnership 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 or imprisonment, as above provided; and prosecutions for violations of any of the provisions of this act may be by information filed, by the Attorney General or other authorized legal counsel for the Territory, in any court of competent jurisdiction. Where the prosecution is had for failure of a licensee or other person to remit accrued tax, based upon the amount of business transacted or profit made, the fine imposed shall not be less than the amount of the tax, with the penalty and interest, as well as the costs of the prosecution, and such judgment shall be a prior, paramount and superior lien on all of the defendant's property in the Territory; PROVIDED, however, that in any prosecution under the terms of this act, no person otherwise competent as a witness, shall be privileged from testifying on the ground that his testimony may incriminate him, and no officer or agent of any corporation shall be privileged from testifying on the ground that his testimony may incriminate such corporation; but no indictment or prosecution shall afterwards be brought against such witness on account of any offense or transaction concern-

Penalty for violation of provisions of act.

Immunity of witnesses.

ing which he testified as a witness, nor shall any indictment or prosecution be afterwards brought against any corporation on account of any offense or transaction concerning which any officer or agent of such corporation is compelled to testify as a witness; PROVIDED, FURTHER, 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.

Attorney General to enforce provisions of act.

Section 8. It shall be the duty of the Attorney General or other authorized legal counsel of the Territory to enforce the provisions of this act, and for that purpose he may, with the approval of the Governor, employ such assistants as he may deem necessary, but the compensation for 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.

Special remedies herein provided, not exclusive.

Section 9. Special remedies provided by this act, or other acts of the Legislature, shall not be deemed exclusive, and any appropriate remedy, either civil or criminal, or both, may be invoked by the Territory in the collection of all taxes, and enforcement of the tax lien.

License tax lien upon property.

Section 10. All taxes levied, laid or provided for in this act, and penalties and interest accrued, are hereby declared to be a lien upon the real and personal property of the person, firm or corporation liable therefor, paramount and superior to all mortgages, hypothecations, conveyances and assignments.

Section 11. 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 3 hereof. And, for all negligence or willful 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.

Marshals and Deputies to enforce provisions and report violations thereof.

Section 12. The Auditor, if such officer functions, otherwise the Treasurer, of the Territory is authorized and directed to prescribe suitable forms of applications, licenses, returns and other such 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 or marshal's office in the several divisions for the use of those subject to the taxes herein laid.

Treasurer to prescribe and distribute forms.

Section 13. Chapter 33 of the Session Laws of 1919 is hereby repealed, 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 provisions of any of the acts hereby repealed; but, all such taxes, penalties and interest shall be paid, collected and enforced in the same manner as taxes herein provided for are collected and enforced.

Chapter 33, Laws 1919, repealed.

Taxes under former acts collectible.

Section 14. Except as otherwise provided in this act, all licenses shall be issued for the calendar year, beginning on January 1st and ending on December 31st 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 cur-

License to issue for calendar year.

rent year shall be calculated upon the basis of the schedule adopted by this act.

Emergency.

Section 15. An emergency is hereby declared to exist, and this act shall take effect from and after its passage and approval.

Approved May 5, 1921.

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## CHAPTER 32.

### AN ACT

[H. B. 2]

To aid the coastwise shipping trade in Southwestern Alaska, to provide a subsidy therefor, and prescribing the manner of its payment.

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

Governor to subsidize certain vessels for specified trade.

Section 1. That the Governor of the Territory of Alaska is empowered, and it is hereby made his duty, to authorize the payment of a sum of money aggregating not more than Twenty-five Thousand Dollars (\$25,000) to the owner or charterer of any ship or vessel of American ownership of not less than four hundred (400) tons net weight capacity and capable of maintaining an average speed of not less than nine (9) knots an hour, who shall operate said ship or vessel in the coastwise trade in the Territory of Alaska as a common carrier of freight and passengers, and make regular stated trips and return, not less than once each calendar month, between the ports of Seward on Resurrection Bay, and Koggiung, Nushagak and Naknek, or vicinity, on Bristol Bay, during the period in each year that navigation may be carried on in the waters about said ports; with a continuous monthly service between said port of Seward and the port of Unalaska, provided that such ship or vessel shall touch at intermediate