

Disposal of
exhibits.

Territory and shall be returned to the Historical Museum at the Capitol and shall be available for exhibit therein, or at any other exposition as may best advertise the resources of Alaska unless at the time of delivery to the Commission a demand for their return shall have been made.

Governor to
regulate
disbursements.

Section 5. All appropriations which may be made to carry out the provisions of this Act shall be disbursed under such regulations as the Governor shall prescribe.

Emergency.

Section 6. That inasmuch as said exhibit is to be held in October and time is of importance, an emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Approved May 5, 1921.

CHAPTER 42.

AN ACT

[H. B. 31]

To impose a license tax on the business of fur-farming, trapping and trading in pelts and skins of fur-bearing animals, and declaring an emergency.

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

License tax to
be issued by
Commissioner.

Amount of tax.

Section 1. No person shall engage in the business of fur-farming or of buying or dealing in furs without first securing from the Commissioner and Ex-officio Recorder a license so to do. The license fee for each license shall be ten dollars (\$10) for the business of fur-farming, twenty-five dollars (\$25) for stationary fur-buyers, and one hundred and fifty dollars (\$150) for itinerant fur-buyers, which fee shall be paid to the Commissioner before the license is issued.

Section 2. The license shall be issued for not more than one year and shall expire on the first day of August next after its issue. The application for the license shall be filed with the Commissioner and shall be accompanied by license fee. It shall give the name of the applicant and the business to be engaged in, the place where applicant wishes to conduct a business under the license, unless he be an itinerant, in which event that fact must be stated, and shall contain an agreement that the applicant as licensee will abide by and faithfully carry out the provisions of this act and before the end of the license year remit to the Commissioner the tax due upon the pelts handled, as herein provided. When such application is received by the said Commissioner, the latter shall issue the license, which shall state the name of the licensee, his place of business and the time when the license expires.

Application for, period and contents.

Section 3. In addition to the license fee above provided for the licensee shall pay to the Commissioner who issued the license the following license fees on each pelt taken by a fur-farmer or purchased or otherwise acquired by a fur-buyer, or taken by a trapper and not sold to a licensed fur-buyer, to-wit:

License fee on pelts to be paid Commissioner.

On each	polar bear	.....\$	2.50
"	"	brown bear	..... 1.00
"	"	grizzly bear	..... 1.00
"	"	black bear	..... .50
"	"	beaver	..... .50
"	"	fisher	..... 2.00
"	"	fox, silver	..... 3.50
"	"	"	black 3.50
"	"	"	cross 1.00
"	"	"	blue 1.50
"	"	"	red50
"	"	"	white 1.00

License fees on pelts.

“	“	lynx .....	.50
“	“	marten .....	.50
“	“	mink .....	.25
“	“	muskrat .....	.05
“	“	otter, land .....	.50
“	“	otter, sea	100.00
“	“	weasel .....	.05
“	“	wildcat .....	.25
“	“	moose trophy	10.00
“	“	caribou trophy	5.00
“	“	deer trophy	2.50
“	“	sheep trophy	5.00
“	“	goat trophy	5.00
“	“	pelt not specifically mention- ed in the above schedule...	.10

Section 4. Each licensee shall keep a book, wherein he shall enter in ink a true, correct and permanent record in chronological order, showing what pelts were taken or purchased or otherwise acquired, the date of taking or purchasing, to whom and at what time sold or otherwise disposed of, and the species or variety of each pelt. Such record shall be kept at the licensee's place of business, except in case of itinerant fur-buyers, who shall have the record in their possession. Such record shall be open at all reasonable times to the inspection of the game wardens or any other person delegated by the Treasurer to inspect the same, and to the United States Marshal and deputy marshals. A copy of such records shall be sent to the Commissioner at the end of each quarter year for the preceding quarter, together with remittance of the tax upon the pelts handled during the quarter, unless such tax has been previously remitted.

Licensee to keep record of pelts purchased.

Record open to inspection and copy sent to Commissioner quarterly.

Commissioner to keep record of licenses issued and moneys received.

Section 5. The Commissioners and Ex-officio Recorders shall keep a correct record in permanent form of all of the licenses issued and of all the moneys re-

ceived by them under, or pursuant to the provisions of this act, and shall quarterly render a correct account of and transmit to the Treasurer of the Territory, all moneys so received by them. They shall issue receipts in duplicate for all licenses and taxes collected, and shall deliver the original to the licensees, and forward the duplicate receipt, with their quarterly report, to the Treasurer of the Territory. Such commissioners shall receive as compensation for their services under this act the sum of one dollar for each license issued by them and five per centum of all the moneys received by them as license taxes on pelts, which sums shall be paid directly by the Treasurer of the Territory to such commissioners out of the moneys so received by the Treasurer.

To issue receipts for licenses paid, etc. and forward duplicate.

Compensation of Commissioners.

Section 6. The Commissioners and Ex-officio Recorders shall quarterly render a true account of and transmit to the Treasurer of the Territory all moneys received by them under the provisions of this act. The Commissioner shall issue receipts in duplicate for all licenses and taxes collected and shall deliver the original to the licensee, and forward the duplicate receipt with his quarterly report to the Treasurer of the Territory.

To quarterly account to Territorial Treasurer.

Section 7. Whenever a pelt taken in violation of law shall be offered to a fur-buyer, that fact shall be noted in the fur-buyer's record required by this act to be by him kept, and he shall, as soon as possible, notify a game warden, marshal or deputy marshal to the end that violation of the law may be prosecuted.

Fur buyers to report pelts taken in violation of law.

Section 8. It shall be unlawful for any licensed stationary fur-buyer to conduct a licensed business at any other place than the one specified in the license but such stationary licensed fur-buyer may appoint and designate agents to the number of three only with authority to purchase furs throughout the Territory

Licensed fur buyers may appoint agents.

Appointment to be in writing, etc.

for the licensed fur-buyer only; provided such agents shall receive from the licensee a certificate in writing showing he is authorized to contract for or purchase furs for such licensee, which certificate shall give the name of the fur-buyer and number of license under which it is issued, and shall be approved by the Commissioner who issued the license, and upon forms prescribed by the Treasurer of the Territory. Such agent shall keep a record of all the pelts bought by him, in the same manner as required of a licensed fur-buyer.

Trappers to keep record of pelts and send copy to Commissioner, and when.

Section 9. Every person trapping fur in the Territory shall keep a correct record in permanent book form of all the pelts taken by him and to whom and when sold or otherwise disposed of, and shall send a true copy of such record to the Commissioner and Ex-officio Recorder in the district in which he resides or in which he carries on the principal part of his business in the Territory, before the first day of August of each year, which record so required to be kept shall at all times be open to the inspection of the game wardens and United States marshals. Such records shall show the species of each pelt with sufficient distinctness to determine the tax payable thereon.

Records open to inspection and to whom.

License fees to be paid by trappers, exception.

Section 10. Each trapper or other person taking pelts of wild fur-bearing animals shall pay to the Commissioner in the district where he resides or where his principal business is conducted, the license tax provided for in Section 3 of this act, except on pelts sold to licensed fur-traders in the Territory. Such tax shall be delivered to such Commissioner before the first day of August of each year, together with a correct statement of the number and species of the pelts on which such tax accrued.

Payable before August 1st.

Tax to be lien upon pelts and other property.

Section 11. The tax herein provided for shall be a first and paramount lien upon the pelts on which the

tax accrues, as well as upon all the property of the person liable for such tax.

Section 12. Any licensed fur-buyer in possession of any pelt or skin of fur-bearing animals not shown upon the records required by this act to be kept by the licensee, shall forfeit such pelt or skin to the Territory, and it shall be the duty of the game warden, marshal or deputy marshals to take possession of such pelt or skin under proper legal process and immediately transmit the same to the Auditor, if such officer functions, otherwise to the Treasurer of the Territory, who shall sell it at public auction to the highest bidder for cash, after giving at least ten days' public notice of such sale. The expense of transmitting and selling such pelt shall be paid by the Auditor or Treasurer out of the proceeds of the sale.

Forfeiture of pelts and how disposed of.

Section 13. Whenever a game warden, marshal or deputy marshal or other person shall have good reason for believing, and does believe, that pelts or skins of fur-bearing animals are hidden at any place or by any person for the purpose of defrauding the Territory of the tax imposed by this act, it shall be the duty of such officer or other person to apply to a United States Commissioner for a search warrant, and under the authority of such warrant the premises or places where such pelts are believed to be hidden shall be searched. Such warrant shall be issued as soon as an affidavit is filed by such officer or other person giving the place at which and the person by whom he believes such pelts or skins are hidden for the purpose of so defrauding the Territory. Any pelt or skin so hidden for such purpose shall be forfeited to the Territory of Alaska, and shall be confiscated and transmitted to the Treasurer for sale as above provided.

Search warrant, when authorized.

License to be displayed.

Section 14. The license issued under this act shall be displayed in a conspicuous place in the licensee's place of business; provided, however, that an itinerant fur-buyer shall have the license in his possession and display the same at all reasonable times when requested to do so.

Penalties for violations of act.

Section 15. Any person who shall engage in the business of buying or dealing in pelts or skins of fur-bearing animals, or who shall engage in the business of raising or breeding fur-bearing animals without first having obtained a license so to do, pursuant to the provisions of this act, or who shall fail to keep a record of the pelts, as herein provided, or who shall fail to pay the tax herein provided for, as herein provided, or who carries, ships or sends or otherwise removes from the Territory any pelt on which the tax has not been paid as herein provided for, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than five hundred dollars (\$500) or by imprisonment in the jail for not more than six months, or by both such fine and imprisonment.

Treasurer to promulgate rules and provide blanks.

Section 16. It shall be the duty of the Auditor, if such officer functions, otherwise the Treasurer of the Territory, to promulgate rules and regulations for enforcing and carrying into effect the provisions of this act, and to provide blanks for records, applications for licenses, reports and returns of taxes.

Definitions.

Section 17. The term "fur-farmer" as used in this act shall apply to one engaged in the business of breeding or raising fur-bearing animals. The term "stationary fur-buyers" shall apply to a person who engages in the business of buying pelts or furs for the purpose of selling or manufacturing into garments, and who maintains a permanent, fixed place of business within the Territory, at which he deals in furs and to

which the pelts he purchased are shipped before being placed upon the market. The term "itinerant fur-buyer" applied [applies] to one engaged in buying pelts, but who does not maintain a permanent, fixed place within the Territory for dealing in furs, and to which all his pelts are shipped before being placed on the market. The term "trapping" applies to shooting, trapping or otherwise catching wild fur-bearing animals by one engaged in the business of trapping. The term "person" as used in this act shall apply to individuals, co-partnerships and corporations.

Section 18. An emergency is hereby declared to exist, and this act shall take effect and be in force from and after the first day of August, 1921. Emergency.

Approved May 5, 1921.

CHAPTER 43.

AN ACT

[H. B. 19]

To amend Chapter 46, Session Laws of Alaska, 1919, relating to insurance companies, by amending Section 18 and Sections 22 and 24 and by repealing Section 21 thereof.

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

Section 1. Section 18 of said Chapter 46 of the Session Laws of 1919 is hereby amended to read as follows:

"Section 18. All insurance companies, corporations, associations, firms, or individuals now doing business in this Territory, or that may hereafter do business in this Territory, unless otherwise provided by law, must make and file with the Territorial Treasurer annually on or before the first day of March in each year, a statement under oath stating the amount of all

Contents of annual statement.