

## CHAPTER 101.

## AN ACT

[H. B. 60]

To amend Chapter 31, Laws of 1921, being an Act entitled, "An Act 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. That Section 1 of Chapter 31 of the laws of 1921 is hereby amended so as to read as follows:

"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: (a) Attorneys-at-law, chiropractors, and doctors, including persons practicing medicine, surgery or osteopathy, ten (\$10.00) dollars per annum. Each member of a firm shall be liable for this tax. Professions.

"(b) Optometrists, fifteen (\$15.00) dollars per annum. Optometrists.

"(c) Dentists, twenty-five (\$25.00) dollars per annum. Each member of a firm shall be liable for this tax. Dentists.

"(d) Undertakers Ten Dollars (\$10.00) per annum. Undertakers.

"2nd: (a) Automobiles for pleasure or family use and delivery cars used for private delivery and not for hire, ten (\$10.00) dollars per annum. Automobiles for pleasure.

"(b) Automobiles for hire and trucks, fifteen (\$15.00) dollars per annum; the Treasurer of the Territory to furnish to each licensee a license metal tag, Automobiles for hire and trucks.

License tags.

which shall be placed on each truck, car or automobile, by the owner, for which a license is issued, under such regulations as the Treasurer shall make.

Bakeries.

"3rd: Bakeries doing a business in excess of three thousand (\$3,000.00) dollars and less than five thousand (\$5,000.00) dollars shall pay a license of five (\$5.00) dollars per annum, and those doing a business in excess of five thousand (\$5,000.00) dollars shall pay an additional five (\$5.00) dollars per annum for each five thousand (\$5,000.00) dollars' worth of business, or fraction thereof, done annually.

Electric light and power plants.

"4th: 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 (\$2,500.00) dollars per annum from light, power and steam sold; one-half of one per cent of the net profits from supplies sold; but this tax shall not apply to plants owned by municipalities.

Telephone companies.

"5th: Telephone companies, one-half of one per cent of gross receipts in excess of fifteen hundred (\$1,500.00) dollars per annum; but this tax shall not apply to plants owned by municipalities.

Water-works.

"6th: Water-works selling water or power to the public, one-half of one per cent of gross receipts in excess of twenty-five hundred (\$2,500.00) dollars per annum; but this tax shall not apply to plants owned by municipalities.

Employment agencies.

"7th: Employment agencies, operating for hire and collecting a fee for services, five hundred (\$500.00) dollars per annum.

Fisheries.

"8th: FISHERIES.

"(a) Clam canneries, three (3) cents per case.

Salmon canneries.

"(b) Salmon canneries; on kings, reds, sockeyes, ten (10) cents per case.

“(c) On a pack of kings, reds and sockeyes, counted together, at any one cannery, an additional tax shall be paid as follows: On all cases in excess of ten thousand (10,000) and not more than twenty-five thousand (25,000), five (5) cents per case; on all cases in excess of twenty-five thousand (25,000) and not more than forty thousand (40,000), ten (10) cents per case; on all cases in excess of forty thousand (40,000) and not more than fifty thousand (50,000), fifteen (15) cents per case; on all cases in excess of fifty thousand (50,000), twenty (20) cents per case.

Graduated pack tax.

“(d) On medium reds, cohoes, and pinks, four and one-half ( $4\frac{1}{2}$ ) cents per case.

“(e) On a pack of medium reds, cohoes, and pinks, counted together, at any one cannery, an additional tax shall be paid as follows: On all cases in excess of twenty-five thousand (25,000) and not more than forty thousand (40,000), two (2) cents per case; on all cases in excess of forty thousand (40,000) and not more than fifty thousand (50,000), four (4) cents per case; on all cases in excess of fifty thousand (50,000), six (6) cents per case.

“(f) On chums, three (3) cents per case.

“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 except on account of other Territorial taxes paid.

On net annual income.

“(g) **SALTERIES:** Fifteen (15) cents per one hundred pounds of 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.

Salteries.

Fish traps.

“(h) Fish traps, fixed or floating, two hundred (\$200.00) dollars per annum, so-called dummy traps included; and an additional tax of two (\$2.00) dollars per one thousand shall be paid on all fish caught in any one trap in excess of one hundred thousand (100,000).

Gill nets.

“(i) Gill nets and stake nets, two (\$2.00) dollars per one hundred fathoms, or fraction thereof.

Seines.

“(j) Seines, ten (\$10.00) dollars for the first one hundred fifty (150) fathoms, and five (\$5.00) dollars additional for each twenty-five (25) additional fathoms or fraction thereof.

Fishermen, non resident.

“(k) Fishermen who are not residents of the Territory, five (\$5.00) dollars per annum. The term “fisherman” shall mean to include all persons employed on a boat engaged in fishing. This tax on non-resident fishermen shall continue only until January 1, 1924.

“9th: COLD STORAGE PLANTS:

Cold storage plants.

“Doing a business of one hundred thousand (\$100,000.00) dollars per annum or more, five hundred (\$500.00) dollars per annum; doing a business of seventy-five thousand (\$75,000.00) dollars per annum and less than one hundred thousand (\$100,000.00) dollars, three hundred seventy-five (\$375.00) dollars per annum; doing business of fifty thousand (\$50,000.00) dollars and less than seventy-five thousand (\$75,000.00) dollars per annum, two hundred fifty (\$250.00) dollars per annum; doing business of twenty-five thousand (\$25,000.00) dollars and less than fifty thousand (\$50,000.00) dollars per annum, one hundred twenty-five (\$125.00) dollars per annum; doing business of ten thousand (\$10,000.00) dollars and less than twenty-five thousand (\$25,000.00) dollars per annum, fifty (\$50.00) dollars per annum; doing business of four thousand (\$4,000.00) dollars per annum and less than ten thousand (\$10,000.00) dollars per annum, twenty-five (\$25.00) dollars; doing business

under four thousand (\$4,000.00) dollars per annum, ten (\$10.00) dollars per annum.

"The 'annual business' under this subdivision shall be considered the gross amount received for the product and for storage of produce for others.

"10th: Fish buyers (dealers in fresh fish), one-tenth of one per cent per pound on fish purchased, except for sale at retail, whether or not the fish buyer operated a cold storage plant. Fish buyers.

"11th: (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 Fish oil works and fertilizer plants.

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

"12th: LAUNDRIES:

"Doing business of over two thousand (\$2,000.00) dollars and less than five thousand (\$5,000.00) dollars per annum, twenty-five (\$25.00) dollars per annum; doing business of five thousand (\$5,000.00) dollars or more and less than ten thousand (\$10,000.00) dollars per annum, fifty (\$50.00) dollars per annum; doing business of ten thousand (\$10,000.00) dollars or more per annum, seventy-five (\$75.00) dollars per annum. Laundries.

"13th: MEAT MARKETS:

"Meat Markets doing a business of not less than ten thousand (\$10,000.00) dollars nor more than twenty-five thousand (\$25,000.00) dollars per annum, fifty (\$50.00) dollars per annum; doing business of not less than twenty-five thousand (\$25,000.00) dollars nor more than fifty thousand (\$50,000.00) dollars per annum, one hundred twenty-five (\$125.00) dollars per annum; doing business of not less than fifty thousand (\$50,000.00) dollars nor more than seventy-five thousand (\$75,000.00) dollars per annum, two hundred fifty (\$250.00) Meat markets.

dollars per annum; doing business of not less than seventy-five thousand (\$75,000.00) dollars nor more than one hundred thousand dollars (\$100,000.00) per annum, three hundred seventy-five (\$375.00) dollars per annum; doing business of more than one hundred thousand (\$100,000.00) dollars per annum, five hundred (\$500.00) dollars per annum; and fifty (\$50.00) dollars additional for each twenty thousand (\$20,000.00) dollars' worth of business done in excess of one hundred thousand (\$100,000.00) dollars per annum; Provided, that the sum required to be paid for a license for prosecuting the business of a meat market 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.

Mercantile  
establishments.

"14th. Mercantile Establishments, other than exclusively whole-sale mercantile establishments, doing business of more than one hundred thousand (\$100,000.00) dollars per annum, fifty (\$50.00) dollars per annum on each twenty thousand (\$20,000.00) dollars' worth of business done in excess of one hundred thousand (\$100,000.00) dollars.

Mining.

"15th: MINING: One per cent of the net income in excess of ten thousand (\$10,000) dollars and not in excess of five hundred thousand (\$500,000) dollars, and on all net income in excess of five hundred thousand (\$500,000) dollars and not in excess of one million (\$1,000,000) dollars, one and one-half per cent (1½%); and on all net income in excess of one million (\$1,000,000) dollars, one and three-fourths (1¾%) per cent.

"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 (\$5,000.00). No deduction shall be made on account of depreciation of machinery, interest on bonds or money borrowed, or other taxes paid.

“By ‘Mining’ is meant any operation by which valuable metals, ores, minerals, asbestos, gypsum and marketable earth or stone is extracted from the earth.

“16th: Oil Wells: One cent per barrel in excess of five thousand (5,000) barrels from each well per annum. Oil wells.

“17th: Public Messengers: twenty-five (\$25.00) dollars per annum. Public messengers.

“18th: Ships and Shipping, Freight and Transportation: Ocean and coast-wide vessels doing business for hire and 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. Ships and shipping.

“19th: Dealers in non-alcoholic beverages, ten (\$10.00) dollars per annum. Dealers in non-alcoholic beverages.

“20th: Manufacturing and repair shops, not otherwise herein listed as taxable, employing less than three men, exclusive of owner or proprietor, ten (\$10.00) dollars per annum; employing three to ten men, twenty-five (\$25.00) dollars per annum; employing ten men or more, fifty (\$50.00) dollars per annum. Manufacturing and repair shops.

“21st: Saw-mills (lumber mills and shingle mills), five (5) cents per thousand for shingles, and ten (10) Saw-mills.

cents per thousand feet, board measure, of lumber per annum."

Section 2. Section 10 of Chapter 31 of the Laws of 1921 is hereby amended so as to read as follows:

Section 10. All taxes levied, laid or provided in this act, and the penalties and interest accrued, are hereby declared to be a lien, prior, paramount and superior to all other liens, mortgages, hypothecations, conveyances and assignments, upon all the real and personal property of the person, firm or corporation liable therefor, and also upon all the real and personal property used with the permission of the owner thereof in prosecuting the various industries or lines of business upon which a license tax is levied by this act.

Section 3. An emergency is hereby declared to exist and this act shall take effect from and after its passage and approval.

Approved May 5, 1923.

License tax  
lien upon  
property.

Emergency.