

How Funds  
expended.

Purposes of  
Institution.

after acquired by the Alaska Agricultural College and School of Mines in said 'Agricultural College Fund,' and shall disburse the same on requisitions by the Board of Trustees of said College duly signed by the President and Secretary thereof. And said moneys so requisitioned shall be paid to the Treasurer of said College, to be by him disbursed on properly drawn vouchers signed by the President and the Secretary of the Board of Trustees of said College, and a duplicate copy of said voucher shall be sent by said President to the Territorial Treasurer, which shall be mailed within three days after the end of each calendar month. The Alaska Agricultural College and School of Mines shall use the property and funds herein specified for the purpose of conducting a college where the leading object shall be, without excluding other scientific and classical studies and including military tactics, to teach such branches of learning as are related to agriculture, the mechanic arts and household economics, in order to promote a liberal and practical education. All departments of said institution shall be open to both sexes for equal educational opportunities. The said Trustees are hereby empowered to conduct a college extension service, the leading object of which shall be to carry information on rural life subjects to the people of Alaska."

Approved May 3, 1923.

## CHAPTER 89.

### AN ACT

[H. B. 22]

To impose a license tax on the business of fur-farming and trading in pelts and skins of fur bearing animals, and repealing Chapter 42 of the Laws of 1921.

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

Section 1. No person shall engage in the business of fur-farming or of buying or dealing in furs without

first securing from the Treasurer of the Territory or someone deputized by him for that purpose, under the provisions of this act, a license so to do.

The license fee for each license shall be ten (\$10.00), dollars for the business of fur-farming, fifteen (\$15.00) dollars for stationary fur-buyer, one hundred (\$100.00) dollars for itinerant fur-buyers, and fifteen (\$15.00) dollars for each itinerant agent of a stationary fur-buyer, which fee shall be paid to such Treasurer or deputy 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 January next after its issue; PROVIDED, however, that licenses beginning on the first day of August, 1923, and expiring on the 31st day of December, 1923, may be issued under this act for forty (40%) per cent of the license fee provided for in Section 1.

Application for license shall be filed with the Treasurer of the Territory or his deputy, as provided for by this act, and shall be accompanied by the license fee. Such application shall give the name of the applicant and the business to be engaged in, the place where applicant wishes to conduct the business under the license, unless he be an itinerant fur-buyer, 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 expiration of the license remit to the Treasurer or his deputy aforesaid the tax due for the pelts handled as herein provided. When such application is received by the Treasurer or deputy treasurer 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.

Section 3. In addition to the license fee above provided for, the licensee shall, for the privilege of conducting the business for which he was so licensed, pay

Fur license by whom issued.

Amount of tax.

Period of License.

Provision for prorating license fee.

Contents of application.

License fee on pelts to be paid to Territorial Treasurer or deputy.

to the Treasurer, or to his deputy stationed in the precinct in which such pelts or skins were purchased, if the licensee be an itinerant fur-buyer, otherwise to the Treasurer or deputy treasurer stationed in the precinct where the stationary fur-buyer or fur-farmer is located, the following license fees for each pelt taken by a fur-farmer or purchased or otherwise acquired by a fur-buyer, to wit:

License fee on pelts.	On each polar bear .....	\$ .50
	" " brown bear .....	.50
	" " grizzly bear .....	.50
	" " black bear .....	.25
	" " beaver .....	.25
	" " fox, silver .....	2.00
	" " " black .....	2.50
	" " " cross .....	.50
	" " " blue .....	.75
	" " " red .....	.25
	" " " white .....	.25
	" " Lynx .....	.25
	" " marten .....	.25
	" " mink .....	10
	" " muskrat .....	.02
	" " otter, land .....	.25
	" " otter, sea .....	3.00
	" " weasel .....	.02
	" " pelt not specifically mentioned in above schedule .....	.10

And be it further provided, that when a trapper carries, ships, sends or otherwise removes from the Territory, any pelt he shall before doing so pay the license fees as set forth in this section, and only in such instances shall be [he] pay such tax.

When trapper required to pay license on pelts.

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

Licensee to keep record of pelts purchased.

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 the 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, fur-wardens, the Treasurer or any deputy treasurer, or any other person delegated by the Treasurer to inspect the same, and the United States Marshal and deputy marshals. A copy of such record shall be sent to the Treasurer or to the deputy treasurer in the precinct or district in which such fur-buyer or fur-farmer be located, or to the Treasurer of the Territory if the licensee be an itinerant fur-buyer, 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.

Record open to inspection and copy sent to Territorial Treasurer.

Section 5. Each deputy treasurer shall keep a correct record in permanent form of all the licenses issued and of all the monies received by him under and pursuant to the provisions of this act, and shall, quarterly, render a correct account of and transmit to the Treasurer of the Territory all monies so received by him. He 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 his quarterly report to the Treasurer of the Territory.

Deputy treasurer to keep record of licenses issued and money received.

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

Such deputy shall receive as compensation for his services under this act the sum of one (\$1.00) dollar for each license issued by him and ten (10%) per centum of all monies received by him as license taxes for the pelts handled by each licensee.

Compensation of deputies.

Section 6. Each deputy treasurer shall, quarterly, render a true account of and transmit to the Treasurer of the Territory all monies received by him under the provisions of this act.

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

Fur buyers to report pelts taken in violation of law.

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, fur-warden, marshal or deputy marshal, to the end that violation of the law may be prosecuted.

Six months' residence required for itinerant agent of stationary fur buyer.

Section 8. No person shall receive a license as an itinerant agent of a stationary fur-buyer unless he be a bona fide resident of the Territory and has been such resident for at least six months before the issuance of such license. The application for such license shall show for whom such applicant will act as agent and shall be endorsed by the applicant's principal. Such license shall also give the name and place of the principal for whom such licensee acts. Such agent shall keep a record of all the pelts bought by him, in the same manner as is required of other licensees.

Application for license, contents.

Record to be kept.

A resident fur-buyer, duly licensed as such, may individually purchase furs in any part of the Territory; but this shall not apply to corporations holding stationary fur-buyer's license.

Privileges of stationary fur buyers.

Any employee of a licensed stationary fur-buyer may buy or sell furs on behalf of his employer at the place in which the latter holds a license, and the same person may hold licenses as stationary fur-buyers for several stations, upon payment of the license fee hereby prescribed for each of such stations.

Tax to be lien upon pelts and other property.

Section 9. The tax herein provided for shall be a first and paramount lien upon all the property of the person liable for such tax and such tax may be recovered and such lien may be foreclosed in any appropriate civil proceeding before any court having jurisdiction.

Section 10. Any licensed fur-buyer in possession of any pelt or skin of a fur-bearing animal not shown upon the records, as 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 deputy treasurer, the game warden, fur-warden, marshal or deputy mar-

shal, to take possession of such pelt or skin under proper legal process and transmit the same to the Treasurer of the Territory who shall sell it at public auction to the highest bidder for cash, giving at least ten (10) days public notice of such sale. The expense of transmitting and selling such pelt shall be paid by the Treasurer of the Territory out of the proceeds of the sale.

Forfeiture of pelts and how disposed of.

Section 11. Whenever a game warden, fur-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 the United States Commissioner for a search warrant, and under the authority of such warrant the premises or place where such pelts are believed to be hidden shall be searched. Such warrant shall be issued as soon as an affidavit in proper form 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.

Section 12. The license issued under this act shall be displayed in a conspicuous place in the licensee's place of business; provided, however, that itinerant fur-buyers and itinerant agents of stationery fur-buyers shall have the license in their possession and display the same at all reasonable times when requested so to do.

Licenses to be displayed.

Section 13. 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 having first obtained a license so to do, pursuant to the

Penalties for violation of act.

provisions of this act, or who shall fail to keep a record of the pelts as herein provided, or shall fail to transmit the records as herein provided, or shall fail or refuse to transmit such records to be inspected as herein provided, or who shall fail to pay the tax herein provided for, or carries, ships, sends or otherwise removes from the Territory any pelt for 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 (\$500.00) dollars, or by imprisonment in the jail for not more than six (6) months, or by both such fine and imprisonment.

Treasurer to promulgate rules and provide blanks.

Section 14. It shall be the duty of the Treasurer of the Territory to promulgate rules and regulations for the enforcement and carrying into effect of the various provisions of this act and to provide blanks for records, applications for license, reports, and returns of taxes.

Section 15. The term "fur-farmer" as used in this act shall apply to one engaged in the business of breeding or raising fur-bearing animals.

Definition of terms.

The term "stationary fur-buyer" shall apply to a person who engages in the business of buying pelts or furs for the purpose of selling or manufacturing into garments for sale, and who maintains a permanent fixed place of business within the Territory at which he deals in furs and to which the pelts he purchases are shipped before being placed upon the market.

The term "itinerant fur-buyer" applies to one engaged in buying pelts but who does not maintain a permanent fixed place of business within the Territory for dealing in furs or to which his pelts are shipped before being placed on the market.

The term "person" as used in this act shall apply to individuals, co-partnerships and corporations.

This act not to affect recovery of taxes under Chap. 42 Laws 1921.

Sec. 16. The right of the Territory of Alaska to recover any taxes which shall have become due the

Territory under Chapter 42 of the Laws of 1921 shall not be lost by reason of the foregoing amendments, but such taxes may be enforced by any appropriate civil or criminal proceeding, the same as if this act has not been passed.

Section 17. For the purpose of carrying into effect the provisions of this act the Treasurer of the Territory shall be authorized to appoint deputy treasurers with authority to receive applications for and issue licenses and to receive the license fees and other license taxes provided for by this act. Provided however that the Treasurer of the Territory may appoint the United States Commissioners in the respective precincts as deputy treasurers to collect the taxes as herein provided for.

Appointment of deputy treasurers authorized.

U. S. Commissioners may be appointed deputy treasurers.

Section 18. Every deputy treasurer appointed under the provisions of this act shall furnish to the Territory of Alaska a bond of such sum as the Treasurer shall fix, which bond shall be approved by the Treasurer before such deputy enters upon the duties of his office, and which bond shall be conditioned upon the faithful performance by the deputy treasurer of his duties as such.

Bond of deputy treasurer required.

Section 19. Any deputy treasurer appointed under the provisions of this act who shall fail or refuse to transmit to the Treasurer of the Territory all the monies received by him as such deputy treasurer, less the fees earned by him as provided by the foregoing section, or shall in any other manner convert such monies to his own use, shall be guilty of embezzlement, and shall be punished accordingly.

Failure to transmit moneys to Territorial Treasurer, embezzlement.

In any action instituted upon any bond of a deputy treasurer herein provided for or in any criminal prosecution against any deputy treasurer for embezzlement, it shall be presumed that all the blank forms for licenses furnished to such deputy treasurer and not returned to the Treasurer have been used and issued by

Deputies responsible for return of blank licenses.

such deputy treasurer and the fees for such licenses collected by such deputy.

Act effective  
Aug. 1, 1923.

Section 20. This act shall take effect and be in force from and after the first day of August 1923.

Repeal.

Section 21. Chapter 42 of the Laws of 1921 is hereby repealed.

Approved May 3, 1923.

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## CHAPTER 90.

### AN ACT

[S. B. 83]

To amend Section 1 and Section 2 of Chapter 22 Session Laws of Alaska 1921, entitled, "An Act 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. That Section 1 of Chapter 22 of the Session Laws of Alaska, 1921, be, and the same hereby is, amended to read as follows:

Fee for filing  
articles of in-  
corporation of  
foreign corpor-  
ations to be  
paid Secretary  
of Alaska.

"Section 1. Every corporation incorporated under the laws of the 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, except the corporations mentioned in Section three (3) of this Act, shall pay to the Secretary of Alaska a filing fee of twenty-five dollars (\$25.00), provided the authorized capital stock of such corporation is \$100,000 or less; but when the authorized capital stock of such corporation exceeds \$100,000, such corporation shall pay in addition to the said fee of \$25.00 a further fee of ten cents for each

Graduated  
fees.