

Section 4. The balance of the appropriation hereby provided shall be available for the maintenance, improvements and conduct of the college. All of above sums shall be available whenever requested by the Board of Regents of said corporation.

Section 5. That during the period covered by the school years 1927-1928, and 1928-1929, no indebtedness or obligation shall be incurred by said Agricultural College and School of Mines over and above the amount appropriated by this Act. Amount of expenditures limited.

Section 6. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Approved May 5, 1927.

## CHAPTER 59.

### AN ACT

[H. B. 89]

To amend Chapter 31, Session Laws of 1921, as amended by Chapter 101, Session Laws of 1923, as amended by Chapter 70, Session Laws of 1925, being an Act to establish a system of license taxation, 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, as amended by Chapter 101, Session Laws of 1923, as amended by Chapter 70, Session Laws of 1925, 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.

## Professions.

1st. (a) Attorneys-at-law, chiropractors, and doctors (including persons practicing medicine, surgery or osteopathy), optometrists and dentists, ten (\$10.00) dollars per annum. Each member of a firm shall be liable for this tax.

## Undertakers.

(b) Undertakers, conducting a business in a town of more than five hundred inhabitants, ten (\$10.00) dollars per annum.

Automobiles  
for pleasure or  
family use.

2nd. (a) Automobiles for pleasure or family use, and not intended for hire, ten (\$10.00) dollars per annum; the Treasurer of the Territory to furnish to each licensee a license metal tag, which shall be placed on each automobile, by the owner, for which a license is issued, under such regulations as the Treasurer shall make.

(b) Automobiles carrying passengers for hire, not including trucks unless carrying passengers for hire, fifteen (\$15.00) dollars per annum. The Treasurer of the Territory to furnish each licensee a metal tag which shall have the words 'For Hire', and which shall be placed on each 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.

4th. Electric light and power plants, selling light, power or steam for heat and supplies to the public, one-half of one percent. 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 percent. of the net profits from supplies sold; but this tax shall not apply to plants owned by municipalities.

Electric light and power plants.

5th. Telephone companies, one-half of one percent. 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.

Telephone companies.

6th. Water-works selling water or power to the public, one-half of one percent. 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.

Water-works.

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

Employment agencies.

8th. Fisheries:

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

Clam canneries.

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

Pack tax.

(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 thou-

sand (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.

(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.

Tax on net  
income

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.

Salteries.

(g) Salteries: Five (5) cents per one hundred pounds of mild-cured red 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.

Fish traps

(h) Fish traps; hand driven or stake traps located on tide lands fifty (50) dollars per annum.

Pile driven or floating traps two hundred (200) dollars per annum, so called dummy traps included; and an additional tax of two (2) dollars per one thousand fish shall be paid on all fish caught in any one trap in excess of one hundred thousand (100,000).

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

(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.

9th. 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 a 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.

Cold storage plants.

The 'Annual business' under this sub-division shall be considered the gross amount received for the product and for storage of produce for others.

Fish buyers.

10th. 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 operated a cold storage plant.

Fish oil and fertilizer plants.

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.

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

12th. Laundries: Doing business of over two thousand (\$2,000) 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) dollars per annum; doing business of ten thousand (\$10,000.00) dollars or more per annum, seven-fifty (\$75.00) dollars per annum.

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) dollars per annum; doing business of not less than seventy-five thousand (\$75,000.00) dollars nor more than one hundred thousand (\$100,000.00) dollars 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 sub-division.

14th. Mercantile establishments, other than exclusively wholesale 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.

15th. Mining. One (1) per cent. of the net income in excess of ten thousand (\$10,000.00) dollars and not in excess of five hundred thousand (\$500,000.00) dollars, and on all net income in excess of five hundred thousand (\$500,000.00) dollars, and not in excess of one million (\$1,000,000.00) dollars, one and one-half per cent. (1½%); and on all net income in excess of one million (\$1,000,000.00)

dollars, one and three-fourths (1 3/4%) 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 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 mine, 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. Public Messengers: Twenty-five (\$25.00) dollars per annum.

17th. Dealers in non-alcoholic beverages, ten (\$10.00) dollars per annum.

18th. Saw-mills (lumber mills and shingle mills), ten (10) cents per thousand feet, board measure, of lumber per annum.

Section 2. This Act shall not have the effect to release or extinguish any penalty, forfeiture or liability incurred under existing law.

Section 3. An emergency is hereby declared to exist <sup>When effective.</sup> and this Act shall take effect from and after its passage and approval; Provided, however, that the license tax under Section 1, sub-division "17th", of Chapter 70, Session Laws of 1925, shall remain in full force and effect until January 1, 1928.

Approved May 5, 1927.

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## CHAPTER 60.

### AN ACT

[H. B. 97]

To make appropriation for the expenses of the Territory of Alaska for the last three quarters of the fiscal year 1927, beginning April 1 and ending December 31, for the fiscal year ending December 31, 1928, and for the quarter ending March 31, 1929, and for the school year ending June 30, 1929; and declaring an emergency.

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

Section 1. The following sums or so much thereof as shall be found necessary, are hereby appropriated out of any moneys in the treasury of the Territory of Alaska not otherwise appropriated for the expenses of the Territory for the last three quarters of the fiscal year 1927, beginning April 1 and ending December 31, for the fiscal year ending December 31, 1928, and for the quarter ending March 31, 1929, except that the appropriation herein made for support of schools in incorporated towns and incorporated school districts, as well as for support of schools outside of incorporated towns and incorporated school districts shall be used for expenses during the period from July 1, 1927, to June 30, 1929.

#### FOR OFFICE OF THE GOVERNOR:

Additional salary of secretary of the Governor, \$720.00 per annum .....	\$ 1,440.00
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