

CHAPTER 62.

AN ACT

[H. B. 83]

To amend Chapter 31 of the Laws of 1921 relative to the enforcement of the taxes on business and occupations.

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

Sec. 4, Chap.
31, S.L.A.,
1921, amended.

Section 1. That section 4 of Chapter 31 of the laws of 1921 is hereby amended by adding thereto the following:

Fine to be
transmitted to
Territorial
Treasurer.

“The fine above mentioned shall be transmitted to the Treasurer of the Territory by the court collecting the same.”

Section 2. That section 7 of chapter 31 of the laws of 1921 is hereby amended so to read as follows:

Penalty for
violation of
provisions of
Act.

“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, or by a tax collector or other representative of the office of the Treasurer of the Territory, or by a marshal or deputy marshal, 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

Immunity of
witnesses.

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 concerning 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.”

Compromise,
how.

Approved April 27, 1931.

CHAPTER 63.

AN ACT

[S. B. 57]

To appropriate Five Thousand (\$5,000.00) Dollars for the use and aid of the Alaska Territorial Chamber of Commerce during the biennium commencing March 1, 1931, and authorizing the payment thereof by warrants drawn upon the Territorial Treasurer, and providing for the reporting by said Chamber of its activities and disbursements, and declaring an emergency.

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

Section 1. That the sum of \$5,000.00 is hereby appropriated out of monies in the Territorial Treasury for the use and aid of the Alaska Territorial Chamber of Commerce in conducting and maintaining its activities during the biennium commencing March 1, 1931; provided, however, that not more than 10% of

Appropriation
to Alaska
Territorial
Chamber of
Commerce.

Proviso.