

livestock is involved and shall have the same force and effect as if a certified copy of the record thereof were introduced.

Repeal.

Section 9. That Chapter 99 of the Session Laws of Alaska, 1923 as amended by Chapter 39 of the Session Laws of Alaska, 1927, be, and the same is, hereby repealed.

Approved May 3, 1933.

CHAPTER 93.

AN ACT

[S. B. 99]

Concerning taxes on the transfer of personal property of non-residents and to make uniform the laws of the states and territories with reference thereto.

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

Tax on personal property, when payable.

Section 1. The tax imposed by Chapter 60, Alaska Session Laws of 1919, and any amendments thereto, in respect of personal property (except tangible personal property having an actual situs in this Territory) shall not be payable (1) If the transferor is a resident of a state or territory of the United States which at the time of the transfer did not impose a transfer tax or death tax of any character in respect of personal property of residents of this territory (except tangible personal property having an actual situs in such state or territory), or (2) If the laws of the state or territory of residence of the transferor at the time of the transfer contained a reciprocal provision under which non-residents were exempted from transfer taxes or death taxes of every character in respect of personal property (except tangible personal property having an actual situs therein) provided the state or territory

of residence of such non-residents allowed a similar exemption to residents of the state or territory of residence of such transferor. For the purposes of this Section the District of Columbia, Porto Rico and the Philippine Islands shall be considered territories of the United States.

Section 2. This Act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states and territories which enact it. Interpretations of Act.

Section 3. All Acts or parts of Acts inconsistent with this Act are hereby repealed. Repeal.

Approved May 3, 1933.

CHAPTER 94.

AN ACT

[S. B. 100]

Authorizing the filing of notices of liens for taxes payable to the United States of America and certificates discharging such liens, and to make uniform the law relating thereto.

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

Section 1. Notices of liens for taxes payable to the United States of America and certificates discharging such liens shall be filed in the office of the Recorder of the Commissioner's and Recorder's Precinct in this Territory, within which the property subject to such lien is situated. Liens of United States taxes and discharges, how recorded.

Section 2. When a notice of such tax lien is filed, the Recorder shall forthwith enter the same in an alphabetical Federal Tax Lien Index, showing on one line the name and residence of the taxpayer named in such notice, the Collector's serial number of such Recorder to file in "Federal Tax Lien Index," how.