

adding an additional paragraph at the end thereof which shall read as follows:

“Taxes upon royalties shall be paid by the person receiving same and no deduction or exemption is allowed thereon.”

Mining tax
on royalties

Approved March 9, 1939.

CHAPTER 55.

AN ACT

[H. B. 128]

To amend Section 3138, of Article IV, Chapter LXI, Title Two, Civil Code, Compiled Laws of Alaska, 1933, by adding thereto a new sub-section, to be numbered 19, for the licensing of adjustment and credit bureaus and collection agencies.

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

Section 1. That Section 3138, of Article IV, Chapter LXI, Title Two, Civil Code, Compiled Laws of Alaska, 1933, be, and the same is hereby amended by adding a new sub-section to read as follows: Amended.

“19. Adjustment, credit bureaus and collection agencies \$50.00 per annum, providing the same maintain permanent offices in the Territory of Alaska. In the event said adjustment, credit bureaus and collection agencies do not maintain permanent offices in the Territory of Alaska, then, and in that event, the said sum is to be \$250.00 per annum. License tax on adjustment, credit bureaus and collection agencies.

“Provided further that any agency as aforesaid not maintaining permanent offices in the Territory shall pay said license fee and post a bond with the Auditor to be approved by the Auditor in the amount of Two Thousand Dollars to the effect that all monies collected shall be disbursed in accordance with the contract had with clients of said agency within a reasonable time after Bond for non-resident agencies.

Bond for resident agencies.

collections, and will in every manner observe existing laws pertaining thereto and that the bond shall be liable to proper claimants. Provided, further that local agencies collecting monies shall be bonded in amount of One Thousand Dollars (\$1,000.00)."

Approved March 9, 1939.

CHAPTER 56.

AN ACT

[H. B. 83]

To amend Section 3165 of the Compiled Laws of Alaska, 1933, defining the term "resident fisherman"; and declaring an emergency.

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

Amended.

Section 1. Section 3165 of the Compiled Laws of Alaska, 1933, is hereby amended to read as follows:

Defining "Fishing"—resident and non-resident fishermen.

"Sec. 3165. Definitions. The term 'fishing' as used in this article means the catching of fish, for commercial or industrial purposes, whether by hook, net, seine or trap. The term resident shall mean one who at the time of applying for license shall be a bona fide inhabitant of Alaska, and shall have been such inhabitant continuously for at least one year preceding the signing of such application, and shall have been a bona fide inhabitant of Alaska for at least six months during each calendar year thereafter, and otherwise he shall be considered a non-resident and must pay the license fee of a non-resident fisherman as herein required."

Emergency.

Section 2. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Approved March 9, 1939.