

to have duly acquired jurisdiction in personam of such defendant associaton and the members thereof so served.

Emergency.

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

Approved March 9, 1939.

CHAPTER 67.

AN ACT

[S. B. 40]

To amend Chapter 20, Session Laws of Alaska, 1937, the same being an Act entitled "An Act to provide for a tax on mines and mining and to repeal Sub-section 14, of Section 3138 of the Compiled Laws of Alaska, 1933, as amended by Chapter 74, of the Session Laws of Alaska, 1935" by adding thereto Sections 3 and 4 providing for interest on unpaid license taxes and providing for liens; and declaring an emergency.

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

Amended.

Section 1. That Chapter 20 of the Session Laws of Alaska, 1937, be, and the same is hereby amended by adding thereto the following sections, to be known as Sections 3 and 4:

**Due date of
mine tax.**

Section 3. All license taxes shall be due and payable on December 31st of each year and must be paid on or before January 15th following; provided, that the Treasurer shall have the power to extend such time until the fifteenth of the next ensuing March upon the special showing made by the licensee that such extension is necessary in order to enable him to ascertain the amount of taxes due, and it shall be the duty of the person, firm or cor-

poration engaged in any of said lines of business to make a return under oath to the Treasurer on or before January fifteenth of each year, or, in case of an extension as above provided, on or before March fifteenth, setting forth the name of the licensee, the number of the license, and all the facts regarding the business necessary to enable the Treasurer to determine the amount of the tax to be paid, and all applications for renewals of such licenses shall be made on or before January fifteenth of the calendar year for which such renewal is made.

In the event the tax is not paid before delinquency, such tax shall draw interest at six per centum per annum until paid.

Delinquent
taxes bear
interest.

Section 4. All taxes levied or provided or accruing under the provisions of Chapter 20, Session Laws of Alaska, 1937, and the penalties and interest thereon, are hereby declared to be a lien prior, paramount and superior to all other liens, mortgages, hypothecations, conveyances and assignments, upon all the real and personal property of the person, firm or corporation liable therefor, and also upon all the real and personal property used with the permission of the owner thereof in prosecuting the business of mining in any of its branches; provided, however, that the special remedy provided for the recovery of license taxes, as herein set forth, shall not be deemed exclusive of any other remedy, civil or criminal, or both, now provided by law for the recovery of license taxes in the same manner as for the payment of any debt.

Lien for taxes.

Section 2. An emergency is hereby declared to exist ^{Emergency.}

and this Act shall be in force and effect immediately upon its passage and approval.

Approved March 9, 1939.

CHAPTER 68.

AN ACT

[S. B. 29]

To establish a Board of Engineers' and Architects' Examiners in the Territory; to provide for the registration and licensing of Engineers and Architects; to provide penalties for the violation of the provisions of this Act and to appropriate the sum of Six Hundred (\$600.00) Dollars for carrying into effect the provisions of this Act, and declaring an emergency.

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

Section 1. Definitions and application of Act.—Definitions as used in this Act:

(1) The "board" means the "Territorial board of engineers and architects examiners" provided for by this Act.

(2) A person practices professional engineering within the meaning of this Act who practices any branch of the profession of engineering other than military engineering. The practice of said profession embraces the design and the supervision of the construction of public and private utilities such as railroads, bridges, structural design of buildings, highways, roads, canals, harbors, river improvements, lighthouse, wetdocks, drydocks, ships, barges, dredges, cranes, floating docks and other floating property, the design and the supervision of the construction of steam engines, turbines, internal combustion engines and other mechanical structures, electrical machinery and apparatus, and of works for

Board of
Engineers and
Architects.

Definitions.