

CHAPTER 74.

AN ACT

[S. B. 23]

To amend Chapter 20 of the Session Laws of Alaska, 1937, relating to a tax on mines and mining by declaring when tax is due, authorizing extensions, authorizing Treasurer to estimate tax and to make examinations, providing punishment for violations, and to repeal Chapter 67 of the Session Laws of Alaska, 1939.

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

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, 4, 5 and 6:

Amending mining law of 1937.

Section 3. All license taxes shall be due and payable on December 31st of the calendar year concerned, and must be paid on or before January 31st of the following year; provided, that the Treasurer shall have the power to extend such time until the fifteenth of the next ensuing March, or such later date as may seem reasonable, upon the special showing made by the licensee that such extension is necessary, and it shall be the duty of the person, firm or corporation engaged in any of said lines of business to make a return under oath to the Treasurer on or before January 31st of each year, or, in case of an extension as above provided, on or before the expiration of such extension so granted, 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

Mines and Mining;—Taxes and licenses, when due, Treasurer may extend time, when, how.

such licenses shall be made on or before January fifteenth of the calendar year for which such renewal is asked.

Penalty for late payment.

In case the tax is not paid on or before January 31st of each succeeding year for which the tax accrues, or on or before the time for which such payment is extended by the Treasurer as before provided, a penalty of ten percentum of such tax shall be added, and in case the tax is not paid on or before March 15th of such year, or such extension as may be granted by the Treasurer as before provided, a penalty of fifteen percentum shall be added; and such tax and such penalty shall draw legal interest until paid.

Mines and Mining; Taxes and Licenses; Treasurer can examine books, etc.

Section 4. The Treasurer, for the purpose of ascertaining the correctness of any return filed hereunder, or for the purpose of making an estimate of the taxable income of any taxpayer, is authorized to examine any books, papers, records or memoranda of any person, firm or corporation bearing upon the matters required to be included in the return, and may summon any such person, firm or corporation to appear and produce books, records, papers or memoranda bearing upon the matters required to be included in the return, and to give testimony or answer interrogatories under oath respecting the same, and the Treasurer shall have power to administer oaths to such person or persons.

Penalty for refusing to allow examination.

Any person, firm or corporation in custody or control of any books, papers, records or memoranda bearing upon the matters required to be included in such returns, who shall refuse to permit the examination by the Treasurer or

any person designated by him of any such books, papers, records or memoranda, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than \$300.00. All prosecutions under this section shall be brought in the District Court of the United States for the Territory of Alaska on information by the Territorial Attorney General in the name of the Territory of Alaska.

Section 5. If any person, firm or corporation fails to make and file a return at the time prescribed by law or by regulations made under authority of law, or makes, wilfully or otherwise, a false or fraudulent return, the Treasurer shall make the return from his own knowledge and from such information as he can obtain through testimony and otherwise. Any return so made and subscribed by the Treasurer shall be prima facie good and sufficient for all legal purposes.

False return.—
penalty.

Section 6. 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

Mines and Mining; Taxes and Licenses. Lien given Territory on real and personal property paramount to other liens, mortgages, etc.

remedy, civil or criminal, or both, now provided by law for the recovery of license taxes.

Section 2. Chapter 67 of the Session Laws of Alaska, 1939, is hereby repealed.

Approved March 29, 1941.

CHAPTER 75.

AN ACT

[S. B. 59]

To amend sub-section (1) of sub-section (H) and sub-section (J) of Section 13 of Chapter 78 of the Session Laws of Alaska 1937, relating to the license fees for the general wholesale and whole-sale malt beverage and wine licenses; and providing for a return on business done under provisional licenses issued under this Act.

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

Amending
Liquor Law.

Section 1. The last sentence of sub-section (1) of sub-section (H) of Section 13 of Chapter 78 of the Session Laws of Alaska 1937, is hereby amended to read as follows:

“A General Wholesale License Fee shall be as follows:

Intoxicating
Liquor; General
Wholesale
License Fee,
schedule of fees.

Upon the total amount of business transacted during any year: \$500.00 as a minimum license fee, to accompany the application, and in payment of the fee for the first \$50,000.00 of business transacted, and, in addition thereto, on the business transacted during any year,