

CHAPTER 30.

AN ACT

[H. B. 75]

To provide additional revenue for the Territory for the calendar years 1943 and 1944; and declaring an emergency.

Preamble.

PREAMBLE: Whereas, on account of the war and the disruption of normal business in the Territory and the suspension of gold mining for the period of the war, resulting in a loss of revenue in excess of \$500,000.00 per annum, it has become necessary to raise additional revenue for the period of the war to take the place of the loss of taxes on gold mining and loss of taxes from other sources resulting from the war, and it is necessary to raise additional revenue from other sources and to increase the taxes on sources of revenue remaining:

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

Salmon cannery
tax.—Amount
and duration.

Section 1. That for the calendar years 1943 and 1944, all persons, firms and corporations engaging in the business of salmon canning in the Territory of Alaska shall pay, in addition to all other taxes levied and payable under existing law, the sum of 5¢ per case of forty-eight 1-pound cans of salmon packed, or its equivalent, regardless of species.

When due and
how collected.

Section 2. The tax herein provided shall accrue, become due and payable and be collected in the same manner as all other case taxes on canned salmon are now collected and paid under the existing laws of the Territory, and failure to pay the same shall subject the person, firm or corporation liable therefor to the penalties now provided by law for failure to pay other taxes now levied upon similar products.

Section 3. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval. Emergency.

CHAPTER 31.

AN ACT

[H. B. 44]

To Provide the Procedure for the Substitution of Surety or Sureties on Undertakings, Stipulations and Bonds, and for the Discharge of the former Surety or Sureties Thereon.

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

Section 1. The surety or sureties on any undertaking, bond or stipulation, executed or given in any judicial proceeding or filed in any court in Alaska or made or given on behalf of or by any territorial or municipal officer, employee or agent in connection with the duties or performance of the duties of his office may and shall be released and discharged from all liability on such undertaking, bond or stipulation and new surety or sureties substituted in his, its or their stead, upon either the principal, surety or obligee, or, if more than one, then the principals, sureties or obligees filing in such court or presenting to whomever by law is empowered to approve or accept on behalf of the obligee or obligees therein such undertaking, stipulation or bond, his, its or their written application for discharge from such undertaking, stipulation or bond, together with a new undertaking, stipulation or bond, executed by competent surety or sureties, qualified to act as such under the laws of and in the territory, and conditioned not only as in such former undertaking, stipulation or bond but also further that the surety or sureties thereon do and shall accept all liability theretofore or thereafter accruing under both

Substitution of sureties and bonds, procedure, release former sureties, etc.