

wolves and coyotes made upon applications which failed to comply with the provisions of Chapter 41, Session Laws of Alaska, 1939, if in his opinion any such claim is made in good faith and without design to defraud the Territory. But the authority herein granted shall not extend beyond March 31, 1943.

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

Approved March 25, 1943.

CHAPTER 38.

AN ACT

[H. B. 14]

To impose a school tax upon certain male and female persons in this Territory; to provide for the collection, manner of payment and disposition thereof; to provide punishment for violations of its provisions; to repeal Article III of Chapter LXI, Compiled Laws of Alaska, 1933, and all amendments thereto and declaring an emergency.

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

Section 1. TAX IMPOSED; WHO LIABLE; AMOUNT: School tax.
There is hereby imposed upon all male persons and all female persons except those who are unemployed and whose support is entirely dependent upon the income of their husbands and whose husband has paid a school tax for the current year, in this Territory or the waters thereof, over twenty one and under fifty-five years of Amount of. age, except those mentioned in the next following section, a school tax of \$5.00 per year; all persons subject to said tax shall pay the same, upon demand, to the school tax

Payment.

collector between the first day of January and the first day of December of each year. Any person subject to said tax who shall fail or neglect to pay the same when demand for payment thereof is made, or if the school tax collector fails to demand or collect the same during that time, shall pay such tax at any time during that year to the school tax collector of the district in which he may be or to the Territorial Treasurer at Juneau.

Penalty for failure to pay.

Section 2. WHEN PAYABLE; PENALTY: The tax shall be due on January first and shall be payable not later than December first of the calendar year for which it is imposed; a penalty of 50% shall be added to the amount of any tax delinquent under this Act which penalty shall become a part of such tax and be collected as such.

Exemptions.

Section 3. EXEMPTIONS: All persons in the active military or naval service of the United States, paupers, insane persons, persons cared for by the Territory and all persons permanently injured, infirm, maimed or crippled so as to be disabled from earning a livelihood shall be exempt from the payment of said tax.

Employers duties.

Section 4. EMPLOYER TO FURNISH LIST; PAYS TAX; PUNISHMENT: Any person, firm or corporation having in his or its employ persons subject to said tax, shall on demand being made by the collector, furnish him an accurate and full list of the names and ages of all such persons so employed and shall, when requested by the collector, pay the tax due from any of them taking separate receipts therefor and the amount of each receipt shall be a setoff against any obligation then existing or thereafter accruing to the employee named in such receipt from the employer. Any employer who shall refuse, fail or neglect on demand to furnish such list shall be deemed guilty of a misdemeanor and upon conviction shall be fined not more than one hundred dollars and may also be imprisoned in the federal jail not more than

Penalty.

thirty days; nothing herein contained shall prevent the collector from invoking any civil remedy to compel an employer to furnish the list of his employees as herein provided.

Section 5. **ERRONEOUS PAYMENT; RECOVERY:** Refund, when, how.
If upon application of any person that he is exempt from or otherwise not liable to the payment of the tax for such year the collector, or the Treasurer, shall refund the amount found not due from such person out of current collections of school taxes. No application for refund shall be considered unless the same shall have been made not later than ninety days after the end of the calendar year during which the amount involved was paid.

Section 6. **FAILURE TO PAY; CRIMINAL LIABILITY:** Penalty for failure to pay.
Any person subject to said tax, and any employer whose employees are subject thereto who shall fail, refuse or neglect to pay the same on demand, shall be deemed guilty of a misdemeanor and upon conviction shall be fined not more than one hundred dollars or be imprisoned not more than ninety days in the federal jail.

Section 7. **TERRITORY TO PROSECUTE CRIMINAL ACTIONS:** Criminal proceedings.
All criminal proceedings under any provision of this Act shall be prosecuted in the name of the Territory and all fines collected, after deducting therefrom the costs of the proceeding shall be covered into the Territorial Treasury.

Section 8. **FAILURE TO PAY; DISTRAINT:** Distraint for failure to pay.
To enforce payment of school taxes from any person owing the same or from any employer whose duty it is made by this Act to pay the same for his employees, the collector may seize so much of the personal property of such person or the employer as is of sufficient value to pay such taxes, penalties, interest and costs of seizure and sale. Upon the complaint of any school tax collector or of the Treasurer or Attorney General, being filed the

United States Commissioner or Justice of the Peace in the court in which such complaint is filed, shall issue a warrant for such seizure and sale and the United States Marshal and his deputies shall execute the same and seize such property and cause the same to be sold after giving not less than ten days notice of such sale to the owner of such property and by posting notice of the time and place of such sale in three public places within the Precinct in which said property is found, immediately preceding the date of such sale for a like period. The fees and costs of the Commissioner or Justice of the Peace and the United States Marshal shall be the same as are now provided by law for levy and sale of personal property on execution and from the proceeds of any such sale there shall first be deducted the costs of seizure and sale, then the amount of taxes due together with accrued penalties and interest, and the residue, if there be any, shall be surrendered to the owner of such property. The Commissioner or Justice of the Peace, shall immediately transmit to the school tax collector the amount of taxes thus held by him together with accrued interest and penalties.

Collection
methods
concurrent.

Section 9. MEANS FOR COLLECTION CONCURRENT: The means or methods provided in this Act for the collection of school taxes shall be concurrent and all of them may be prosecuted at the same time.

Tax Collectors,—
appointed by
whom, bond,
etc.

Section 10. TREASURER APPOINTS COLLECTORS: The Treasurer shall each year appoint such number of school tax collectors as he may deem necessary; each collector shall give a bond running to the Territory with a reliable corporate surety authorized to do business in this Territory, in such amount as the Treasurer may deem sufficient and equal to the highest amount of the tax likely to be collected by him during any one month, conditioned that he will faithfully perform the duties as such collector and account for all moneys that may be collected by him; such bond shall be approved by the

Attorney General and filed in the office of the Treasurer. The premium on such bond shall be paid by the Territory out of funds collected under the provisions of this Act.

Section 11. COMPENSATION FOR COLLECTORS: Compensation of tax collectors.
The School Tax collectors shall receive such reasonable compensation as the Treasurer shall fix.

Section 12. TREASURER TO FURNISH SUPPLIES: Collectors' supplies furnished by Treasurer.
The Treasurer shall furnish school tax collectors with printed blank school tax receipts, bound in book form, numbered and each having a stub containing the same number as the receipt to which it is affixed; the stub shall be wide enough to contain the date of delivery of the receipt, the name of the person to whom it is issued and the name of the one paying the tax. The Treasurer shall sign and deliver such receipt to the school tax collectors who shall receipt therefor and countersign them and make an entry thereof in a book to be kept for that purpose.

Each receipt shall be filled out for five dollars and said sum shall be charged to each collector for each receipt delivered to him. The Treasurer shall give credit to the school tax collector for each receipt returned to him in blank at the time of his final settlement.

On the last day of each year and at the expiration of his term of office the collector shall account for all school tax receipts delivered to him and shall surrender all that remain in his possession unused and turn over to the Treasurer all moneys remaining in his hands and all books and records kept by him during that year or his term of office.

Section 13. UNCONSTITUTIONALITY: If any section, subsection, clause, sentence or phrase of this Act is reasonably separable from the remaining portion of the Saving clause.

Act, or the application thereof in any particular case, which is for any reason held void, such decision shall not affect the remaining portions of this Act.

Effective date.

Section 14. EFFECTIVE DATE OF THIS ACT: An emergency is hereby declared to exist and this Act shall be in full force and effect from and after the date of its passage and approval.

CHAPTER 39.

AN ACT

[H. B. 70]

To appropriate Seven Hundred Fifty (\$750) Dollars for alterations to Territorial Building, and declaring an emergency.

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

Appropriation
for Territorial
Building Janitor
quarters.

Section 1. That the sum of Seven Hundred Fifty (\$750) Dollars is appropriated for the construction, under the supervision of the Superintendent of Public Works, of quarters for the janitor in the basement of the Territorial Building, and for such alteration as may be necessary to convert the room at present occupied by the janitor in said building into an additional room or rooms for the Department of Health.

Emergency.

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

Approved March 25, 1943.