

CHAPTER 47

AN ACT

[S. H. B. 90]

Providing for the levy and collection of a tax on motor fuel oil.

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

Section 1. Definitions: As used in this Act,

Motor fuel
defined.

(a) "Motor fuel" means any and all fuel used in engines for the propulsion of motor vehicles, aircraft, boats and watercraft of all descriptions, and in all stationary engines, machines or mechanical contrivances which are propelled by internal combustion motors.

Dealer
defined.

(b) "Dealer" means any person, firm or corporation (1) making the first sale in this Territory of any motor fuel after the same shall have been received in the Territory; or, (2) consuming or using any motor fuel, who shall have purchased such fuel before it shall have been received by any other person in the Territory.

Effective date
—amount of tax.

Section 2. On and after July 1, 1945, there is hereby levied a tax of one cent (1¢) per gallon on all motor fuel sold or delivered within the Territory of Alaska, and each and every person, firm, corporation or association engaged in the business of selling or distributing motor fuel and every dealer as herein defined shall collect the tax herein levied at the time of sale, and remit the total tax collected to the Territorial Treasurer between the first and twentieth days of January, April, July and October of each year, commencing with the month of September 1945, and each dealer as herein defined shall submit a statement to the Territorial Treasurer of all motor fuel sold, used or distributed within the Territory, and at the same time, upon the payment of the tax, each dealer as herein defined, shall submit a statement to the Territorial

Remit to
Territorial
Treasurer.

Treasurer showing all motor fuel used or distributed within the Territory.

Section 3. Any person, firm or corporation who violates any of the provisions of this Act shall, upon conviction thereof, be punished for each such violation by a fine of not less than Fifty Dollars (\$50.00) nor more than Five Thousand Dollars (\$5,000.00), or by imprisonment for not more than one year, or by both such fine and imprisonment, and each day's violation shall constitute a separate offense. ^{Penalties.}

Approved March 24, 1945.

CHAPTER 48

AN ACT

[S. H. B. 11]

To create a Territorial Department of Labor; to prescribe its organization, powers and duties; and to repeal all Acts and parts of Acts in conflict herewith, and declaring an emergency.

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

Section 1. There is hereby created a Department of Labor whose duty it shall be to foster and promote the welfare of the wage earners of the Territory, to improve their working conditions and to advance their opportunities for profitable employment. ^{Department created.}

Section 2. The Department of Labor shall be an executive department of government under the supervision of a Commissioner of Labor, hereinafter referred to as the Commissioner. He shall be elected by the voters of the Territory at each general election beginning with the general election of 1946 and shall, beginning with January <sup>Election of Commissioner—
Term of office.</sup>