

having any right, title, interest, claim, lien or equity of redemption in or to such parcel.

Treasurer to
make rules—
Public notice.

Section 19. The Territorial Treasurer may make all rules necessary in connection with the preparation and publication of notice of foreclosure of liens as herein provided and such other rules and regulations as he may deem proper and necessary to carry out the provisions of this Act.

Saving clause.

Section 20. The powers granted and the duties imposed by this Act and the applicability thereof to any persons or circumstances shall be construed to be independent and severable and if any one or more sections, clauses, sentences or parts of this Act, or the applicability thereof to any persons or circumstances shall be adjudged unconstitutional or invalid, and such judgment shall not affect, impair or invalidate the remaining provisions thereof or the applicability thereof to other persons and circumstances, but shall be held confined in its operation to the specific provisions so held unconstitutional or invalid and to the persons and circumstances affected thereby.

Approved March 24, 1945.

CHAPTER 50

AN ACT

[S. B. 39]

To amend Chapter 4 of the Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, relating to the Unemployment Compensation Law by amending Section 2 (i) (1), 2 (n), 2 (n) (1), 6 (e), 8 (a), 8 (b), repealing 8 (c) (1), 8 (c) (2) and amending 11 (e), 14 (a), 14 (b), 14 (c), 14 (d), and adding Subsections 14 (e), 14 (f), 14 (g), 14 (h), 14

(i), 14 (j), 14 (k), 14 (l), 14 (m) and by adding paragraph 1 to Subsection 4 (c) and providing an effective date.

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

Section 1. That Chapter 4, Section 2 (i) (1), Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended to read as follows:

Section 2 (i) (1) "Employment", subject to the other provisions of this subsection, means service, including service in interstate commerce and service as an officer of a corporation, performed for wages or under any contract of hire, written or oral, expressed or implied.

Employment
defined .

Section 2. That Chapter 4, Section 2 (n), Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended to read as follows:

Section 2 (n) "Wages" means the first three thousand dollars of remuneration payable by one employer to an individual worker for employment during one calendar year: Provided, That if three thousand dollars (\$3,000) or more of remuneration has been payable by one employer to an individual during one calendar year, some portion of which is included in such individual's base period, the three thousand dollars (\$3,000) shall be equally prorated throughout the weeks of such year in which he was so employed for the purposes of determining whether or not the individual is eligible to receive benefits, his weekly benefit amount, and the maximum total amount of benefits payable to him.

Wages defined.

Section 3. That Chapter 4, Section 2 (n) (1), Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended to read as follows:

Remuneration
defined.

Section 2 (n) (1) "Remuneration" means all compensation payable for personal services, including commissions and bonuses and the cash value of all compensation payable in any medium other than cash. The reasonable cash value of compensation payable in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Commission.

Section 4. That Chapter 4, Section 6 (e) Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended to read as follows:

Procedure in
appeals cases—
Commission
powers.

Section 6 (e) "Commission". The Commission may on its own motion affirm, modify, or set aside any decision of an appeal tribunal on the basis of the evidence previously submitted in such case, or direct the taking of additional evidence, or may permit any of the parties of such decision to initiate further appeals before it. The Commission shall permit such further appeal by any of the parties to a decision of an appeal tribunal, and by the examiner whose decision has been overruled or modified by an appeal tribunal. The Commission may remove to itself or transfer to another appeal tribunal the proceedings on any claim pending before an appeal tribunal. Any proceeding so removed to the Commission shall be heard by a quorum thereof in accordance with the requirements of subsec-

tion (c) of this Section. The Commission shall promptly notify the parties to any proceedings of its findings and decisions.

Section 5. That Chapter 4, Section 8, Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended to read as follows:

Section 8 (a) Except as provided in Subsection (b) of this section, any employing unit shall cease to be an employer subject to this Act only if he files with the Commission a written statement attached to the final return giving the date on which he last had employees in employment.

Employer
termination.

Section 8 (b) Any employing unit whose services are excluded from employment as defined in this Act, may file with the Commission a written election that all such services performed by individuals in its employ in one or more distinct establishments or places of business shall be deemed to constitute employment by an employer for all purposes of this act for not less than two calendar years. Upon the written approval of such election by the Commission, such services shall be deemed to constitute employment subject to this act from and after the date stated in such approval. Such services shall cease to be deemed employment subject hereto as of January 1 of any calendar year subsequent to such two calendar years, only if during January of such year such employing unit has filed with the Commission a written notice to that effect.

Employer
election
coverage.

Section 6. That Chapter 4, Section 8 (c) (1) and 8 (c) (2), Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, Repeal.

1939, as amended by Chapter 40, Session Laws of Alaska, 1941, are hereby repealed.

Section 7. That Chapter 4, Section 11 (e), Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended to read as follows:

Advisory Council
Members—
Number.

Section 11 (e) "Advisory Councils". The Commission shall appoint a Territorial Advisory Council composed in each case of men and women including an equal number of employer representatives and employee representatives who may fairly be regarded as representative because of their vocation, employment, or affiliations, and of such members representing the general public as the Commission may designate. Such Councils shall aid the Commission in formulating policies and discussing problems relating to the administration of this Act and in assuring impartiality and freedom from political influence in the solution of such problems. Such Advisory Councils shall serve without compensation, but shall be reimbursed for any necessary expense.

Reimbursed for
necessary
expense.

Section 8. That Chapter 4, Section 14 (a), 14 (b), 14 (c), and 14 (d), Extraordinary Session Laws of Alaska 1937, as amended by Chapters 1 and 51, Session Laws of Alaska 1939, as amended by Chapter 40, Session Laws of Alaska 1941, be amended to read as follows:

Interest past due
contributions.

Section 14. (a) "Interest on Past Due Contributions." If contributions are not paid on the date on which they are due and payable as prescribed by the Commission, the whole or part thereof remaining unpaid shall bear interest at the rate of 6 per cent per annum from and after such date until payment plus accrued interest is

Rate.

received by the Commission. Interest collected pursuant to this section shall be paid into the Unemployment Compensation Fund. Interest shall not accrue on contributions from any estate in the hands of a receiver, executor, administrator, trustee in bankruptcy, common law assignee or other liquidating officer subsequent to the date when such receiver, executor, administrator, trustee in bankruptcy, common law assignee or other liquidating officer qualifies as such, but contributions accruing with respect to employment of persons by any receiver, executor, administrator, trustee in bankruptcy, common law assignee or other liquidating officer shall become due and shall draw interest in the same manner as contributions due from other employers. Where adequate information has been furnished the department and the department has failed to act or has advised the employer of no liability or inability to decide the issue, interest may be waived. Payments of contributions erroneously paid to an unemployment compensation fund of another state which should have been paid to this Territory and which thereafter shall be refunded by such other state and paid by the employer to this Territory, shall be deemed to have been paid to this Territory at the date of payment to such other state.

No interest accrue when estate in hands of receiver.

Cases in which interest may be waived.

(b) The claim of the Commission for any contributions, including interest thereon, not paid when due, shall be a lien prior to all other liens, except taxes, against the interest of any employer. Said lien shall date from the commencement of the period with respect to which said delinquent contributions are due, and shall be prior to all other liens except tax liens. In order to avail itself of the lien hereby created, the Commission shall file with the U. S. Com-

Prior lien.

Where filed.

missioner (Recording Officer) of the Division in which such property shall then be situated a statement in writing describing in general terms the specific property upon which a lien is claimed and stating the amount of the lien claimed by the Commission. When any such notice of lien has been so filed, the Commission may release the same by the filing of a certificate of release when it shall appear that the amount of delinquent contributions together with all interest thereon have been paid, or when such assurance of payment shall be made as the Commission may deem adequate.

Notice of
assessment.

(c) At any time after the Commission shall find that any contribution or the interest thereon has become delinquent, the Commission may issue a notice of assessment specifying the amount due, which notice of assessment shall be served upon the delinquent employer in the manner prescribed for the service of summons in a civil action, except that if the employer cannot be found within the Territory, said notice will be deemed served when mailed to the delinquent employer at his last known address by registered mail. If the amount so assessed is not paid within ten days after such service or mailing of said notice, the Commission or its duly authorized representative may collect the amount stated in said assessment by the distraint, seizure and sale of the property, goods, chattels and effects of said delinquent employer except as is provided in section 14 (e) of this act. There shall be exempt from distraint and sale under this section such goods and property as are exempt from execution under the laws of this Territory.

How served.

How collectible.

Exemption.

(d) The Commission, upon making a distraint, shall seize the property and shall make an inventory of the property distrained, a copy of which shall be mailed to the owner of such property or personally delivered to him, and shall specify the time and place when said property shall be sold. A notice specifying the property to be sold and the time and place of sale shall be posted in at least two public places in the recording district of the judicial division wherein the seizure has been made. The time of sale shall be not less than twenty nor more than thirty days from the date of posting such notices. Said sale may be adjourned from time to time at the discretion of the Commission but not for a time to exceed in all ninety days. Said sale shall be conducted by the Commission or its authorized representative who shall proceed to sell such property by parcel or by lot at a public auction, and may set a minimum price to include the expenses of making a levy and of advertising the sale, and if the amount bid for such property at the sale is not equal to the minimum price so fixed, the Commission or its representative may declare such property to be purchased by the Commission for such minimum price. The delinquent account shall be credited with the amount at which the property shall be sold. Property acquired by the Commission as herein prescribed may be sold by the Commission at public or private sale, and the amount realized shall be placed in the Unemployment Compensation Fund.

Inventory to be made.

Sale conducted by Commission.

In all cases of sale, as aforesaid, the Commission shall issue a bill of sale or a deed to the purchaser and said bill of sale or deed shall be prima facie evidence of the right of the Commission to make such sale and conclusive evi-

Commission issues bill of sale.

dence of the regularity of his proceeding in making the sale, and shall transfer to the purchaser all right, title and interest of the delinquent employer in said property. The proceeds of any such sale shall be first applied by the Commission in satisfaction of the delinquent account, and out of any sum received in excess of the amount of delinquent contributions and interest the administration fund shall be reimbursed for the costs of distraint and sale. Any excess which shall thereafter remain in the hands of the Commission shall be refunded to the delinquent employer.

Section 9. That Chapter 4, Section 14, Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended by adding new subsections 14 (e), 14 (f), 14 (g), 14 (h), 14 (i), 14 (j), 14 (k), 14 (l), and 14 (m), reading as follows:

Section 14 (e) When any notice of assessment has been delivered or mailed to a delinquent employer, as heretofore provided, such employer may within thirty days thereafter file a petition in writing with the Commission, stating that such assessment is unjust or incorrect and requesting a hearing thereon. Such petition shall set forth the reasons why the assessment is objected to and the amount of contributions, if any, which said employer admits to be due the Commission. If no such petition be filed with the Commission within said thirty days, said assessment shall be prima facie deemed to be just and correct. Provided, That in such cases the Commission may properly entertain a subsequent application for refund, and hearing thereon if denied, in accordance with section 14

Employer to file
request hearing.

Objections.

Proviso.

(f). The filing of a petition on a disputed assessment with the Commission shall stay the distraint and sale proceeding provided for in this section until a final decision thereon shall have been made, but the filing of such petition shall not affect the right of the Commission to perfect a lien, as provided in section 14 (b), upon the property of the employer. The issues raised by such petition shall be heard by the District Court.

(f) No later than two years after the date any contributions or interest have been paid, an employer who has paid such contributions or interest may file with the Commission a petition in writing for an adjustment thereof in connection with subsequent contribution payments, or for a refund thereof when such adjustment cannot be made. If the Commission upon an ex parte consideration shall determine that such contributions or interest, or portion thereof, were erroneously collected, he shall allow such employer to make an adjustment thereof without interest in connection with subsequent contribution payments by him, or if such adjustment cannot be made the Commission shall refund said amount without interest from the fund. For like causes and within the same period, adjustment or refund may be made on the Commission's own initiative. If the Commission finds that upon ex parte consideration it cannot readily determine, that such adjustment or refund should be allowed, it shall deny such application and notify the employer in writing. Within thirty days after such notification shall have been mailed or delivered to such employer, whichever is the earlier, the employer may file a petition in writing with the Commission for a hearing thereon: Provided, that this right shall not

Must file within two years for adjustments.

Refund may be made on Commission's own initiative.

Proviso.

apply in those cases in which assessments have been appealed from and have become final as provided in section 14 (e). The petition shall set forth the reasons why such hearing should be granted and the amount which the petitioner believes should be adjusted or refunded. If no such petition be filed within said thirty days, the determination of the Commission as stated in said notice shall be final. The petition for refund shall be heard by the District Court.

May make report on behalf of employing unit.

(g) If any employing unit shall fail or neglect to make or file any report or return required by this act, or any regulation made pursuant hereto, the Commission may upon the basis of such knowledge as may be available to it arbitrarily make a report on behalf of such employing unit, and the report so made shall be deemed prima facie correct.

May make immediate assessment.

(h) If the Commission shall have reason to believe that an employer is insolvent or if any reason exists why the collection of any contributions accrued will be jeopardized by delaying collection, it may make an immediate assessment thereof and may proceed to enforce collection on said assessment immediately, but interest shall not begin to accrue upon any contributions until the date when such contributions would normally have become delinquent.

Amount collected in civil action.

(i) "Collection". If after due notice, any employer defaults in any payment of contributions or interest thereon, the amount due may be collected by civil action in the name of the Territory of Alaska, and the employed adjudged in default shall pay the cost of such action. Any lien created by this Act may be foreclosed by decree of the court in any such action. Civil

actions brought under this section to collect contributions or interest thereon from an employer shall be heard by the court at the earliest possible date and shall be entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review under this act and cases arising under the workmen's compensation laws of this Territory.

(j) Remedies given to the Territory under this act for the collection of contributions and interest shall be cumulative and no action taken by the Commission or its duly authorized representative, the Attorney General, or any other officer shall be construed to be an election on the part of the Territory or any of its officers to pursue any remedy to the exclusion of any other.

Remedies—
cumulative.

(k) In the event of any distribution of any employer's assets pursuant to an order of any court including any receivership, probate, legal dissolution, or similar proceeding, or in case of any assignment for the benefit of creditors, composition, or similar proceeding, contributions then or thereafter due shall be a lien upon all the assets of such employer. Said lien will be prior to all other liens or claims except prior tax liens, liens filed under section 14 (b) of this Act and claims for remuneration for services of not more than \$250.00 to each claimant, earned within six months of the commencement of the proceeding. The mere existence of a condition of insolvency or the institution of any judicial proceeding for legal dissolution or of any proceeding for distribution of assets shall cause such a lien to attach without action on behalf of the Commission or the Territory. In the event of an employer's adjudication in bankruptcy, judicially

Contributions
lien on all
assets.

confirmed extension proposal, or composition, under the Federal Bankruptcy Act of 1898, as amended, contributions then or thereafter due shall be entitled to such priority as provided in that act, as amended.

Commission may compromise.

(1) "Authority to Compromise." The Commission may compromise any claim for contributions, interest or penalties existing or arising under this Act in any case where collection of the full claim would result in the insolvency of the employing unit or individual from whom such contributions, interest or penalties are claimed.

Complete record of compromise to be kept.

Whenever a compromise is made by the Commission in any case, there shall be placed on file in the office of the Unemployment Compensation Commission a statement of the amount of contributions, interest and penalties imposed by law and claimed due, a complete record of the compromise agreement and the amount actually paid in accordance with the terms of the compromise agreement.

Penalties.

Any person who in connection with any compromise or offer of such compromise wilfully conceals from any officer or employee of the Territory any property belonging to an employing unit or individual liable in respect of the contributions, interest or penalties, or receives, destroys, mutilates, or falsifies any book, document or record, or makes under oath any false statement relating to the financial condition of the employing unit or individual liable in respect of the contributions, shall upon conviction thereof be fined not more than \$5,000.00 or be imprisoned for not more than one year or both.

If any such compromise is accepted by the Commission, within such time as may be stated in the compromise or agreed to, such compromise shall be final, and conclusive and except upon showing of fraud or malfeasance or misrepresentation of a material fact the case shall not be reopened as to the matters agreed upon. In any suit, action or proceeding, such agreement or any determination, collection, payment, adjustment, refund or credit made in accordance therewith shall not be annulled, modified, set aside or disregarded.

Compromise to be final.

Section 10. That Chapter 4, Section 4 (c) Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, be amended by adding paragraph (1).

Section 4 (c) (1) A woman shall be considered unable to work for the period within two calendar months before the anticipated date of childbirth and one month after childbirth.

Period eligibility benefits—women before and after childbirth.
Effective date.

Section 11. The provisions of this Act shall become effective July 1, 1945.

Approved March 24, 1945.

CHAPTER 51

AN ACT

[S. B. 27]

To authorize the Territorial Treasurer to purchase bonds of the United States of America.

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