

corner No. 3; thence South eighty degrees, fifty-three minutes East, fifteen and twenty hundredths (15.20) chains to corner No. 4; thence South four and fifty-two hundredths (4.52) chains to corner No. 5 which is identical with corner No. 7 of U. S. Survey No. 207; thence West five (5) chains to corner No. 6, which is identical with corner No. 8 of U. S. Survey No. 207; thence South one and sixty-eight one hundredths (1.68) chains to corner No. 1 the place of beginning, containing nine and forty-eight hundredths (9.48) acres.

Expended by
Board of Road
Commissioners.

Section 2. The sum hereby appropriated shall be expended by the Territorial Board of Road Commissioners and shall be paid by the Territorial Treasurer upon vouchers approved by the Highway Engineer and shall be charged to the fund for the construction and maintenance of roads and trails.

Emergency.

Section 3. An emergency is hereby declared to exist and this Act shall be effective upon its passage and approval.

Approved March 24, 1945.

CHAPTER 54

AN ACT

[S. S. B. 66]

To appropriate the sum of \$2,500.00 to be expended in meeting the necessary costs in the U. S. Commissioner's courts in connection with commitments made under provisions of Chapter 8, Session Laws of Alaska, 1943, to the Alaska Indian Service of the U. S. Department of Interior, and declaring an emergency.

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

Appropriation.

Section 1. There is hereby appropriated out of any money in the Treasury of the Territory of Alaska not

otherwise appropriated, the sum of \$2,500.00, or so much thereof as may be necessary to pay the costs in the U. S. Commissioner's courts as were necessarily incurred in any commitments of juvenile delinquents made to the Alaska Indian Service of the U. S. Department of Interior during the period April 1, 1943 to March 31, 1945, inclusive.

Cost commitments juveniles to Alaska Indian Service.

Section 2. Payment of said costs shall be made upon vouchers approved by the Department of Public Welfare.

Section 3. An emergency is hereby declared to exist and this Act shall be in full force and effect immediately upon its passage and approval.

Emergency.

Approved March 24, 1945.

CHAPTER 55

AN ACT

[S. B. 37]

Relating to taxation, establishing the Department of Taxation, creating the Office of Tax Commissioner, providing for collections and enforcement of Territorial taxes, license fees and excises, prescribing powers and duties of various officers, providing penalties and making an appropriation.

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

Section 1. There is hereby created and established a Department to be known and designated as the "Department of Taxation of the Territory of Alaska."

Department created.

Section 2. There is hereby created and established in the Department of Taxation in the Territory of Alaska the Office of Tax Commissioner.

Tax Commissioner created.

Section 3. The Tax Commissioner shall be a bona fide