

Examination
graded by
Common Council.

Section 2. The examination shall be conducted under the supervision of the mayor upon written questions prepared by the mayor or at his direction. The answers thereto shall be graded by the common council who shall have the sole power to determine whether an applicant has passed or failed. The questions and answers shall be filed with the clerk of the city for permanent safekeeping and shall be open to inspection by the public.

Approved April 3, 1946.

CHAPTER 18

AN ACT

[H. B. 64]

Providing for the levy and collection of a Tax on motor fuel oil; defining offenses; prescribing penalties; repealing Ch. 47 Session Laws of Alaska 1945, with savings clause.

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

Section 1. DEFINITIONS: As used in this Act;

Definition of
motor fuel.

(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; except on consignments of motor fuel oil to foreign countries.

Dealer, what
constitutes.

(b) "Dealer" means any person, firm or corporation making the first sale in this Territory of any motor fuel after the same shall have been received in the Territory.

(c) "User" means any person, firm or corporation consuming or using any motor fuel, who shall have purchased such fuel out of the Territory and shipped it into the Territory for his or its own use within the Territory. ^{User defined.}

Section 2. (a) There is hereby levied a tax of one cent (1¢) per gallon on all motor fuel sold and delivered, or otherwise transferred, within the Territory of Alaska. ^{Tax levied on motor fuel.}

(b) There is hereby levied a tax of one cent (1¢) per gallon on all motor fuel consumed by any user as above set forth.

Every dealer or other person, firm or corporation not usually engaged in the business of selling motor fuel, who makes a sale or sales of motor fuel in Alaska shall collect the tax herein levied at the time of sale, and remit the total tax collected during each calendar quarter of each year to the Tax Commissioner between the first and twentieth days of the ensuing January, April, July and October, as the case may be; and every user as above defined shall likewise remit the tax accrued on motor fuel actually used by him during each quarter, and at the time such remittances are made, each dealer or user as herein defined, shall submit a statement to the Tax Commissioner showing all motor fuel which he has distributed or used, as the case may be, during the immediately preceding quarter. ^{Tax collected at time of sale.} ^{Remit to Tax Commissioner each quarter.}

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. ^{Penalty for violation.}

Limitation of authority until Tax Commissioner assumes all functions.

Section 4. This Act shall not be construed to affect any liability heretofore accrued by virtue of the Motor Fuel Tax heretofore collectible by the Territorial Treasurer, under Ch. 47 Session Laws of Alaska, 1945, nor to eliminate administrative procedures or forms prescribed by the Treasurer, until such time and to such extent as same are supplanted in whole or in part by new forms and procedures prescribed by the Tax Commissioner for collection of Motor Fuel Tax hereunder.

Section 5. Chapter 47, Session Laws of Alaska, 1945, is hereby repealed.

Approved April 3, 1946.

CHAPTER 19

AN ACT

[H. B. 68]

Allowing per diem in lieu of subsistence to members of the Alaska Legislature; and declaring an emergency.

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

Legislators per diem.

Section 1. In addition to mileage and compensation allowed them by law, payment of per diem for all members of the Alaska Legislature is hereby authorized and allowed at the rate of \$7.00 per day for each day of attendance at a legislative session together with travel time incident thereto. Computation of the amount due each member at the end of a session shall be in accordance with the formula prescribed in the travel regulations for Territorial employees, as provided in Section 5 of Chapter 67, Session Laws of Alaska, 1937.