

Report required  
by Tax Commis-  
sioner on all Ter-  
ritorial imports.

Section 3. Each such brewer, distiller, bottler, jobber, retailer, wholesaler, manufacturer or other consignor shall on the first day of each calendar month mail, postage prepaid, to the Territorial Tax Commissioner at Juneau, Alaska, a statement containing a true account of the total number of gallons, including fractional gallons, together with the respective names and Alaskan addresses of, and itemized as to the respective gallonage of each such kind of liquor sold to, or consigned to, the respective buyers or consignees thereof which such brewer, distiller, bottler, jobber, retailer, wholesaler or manufacturer sold or consigned to retailers or other buyers in Alaska during the immediately preceding calendar month, and shall pay quarterly to the Territorial Tax Commissioner, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such respective classes of liquor so sold or consigned to Alaskan buyers or others during the immediately preceding three calendar months.

Taxes computed  
on report.

Section 3. This Act shall take effect as of May 1, 1946.

Approved April 3, 1946.

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## CHAPTER 40

### AN ACT

[H. B. 28]

To repeal Chapter 76 of the Session Laws of Alaska, 1941 and providing for licenses and fees for amusement device and pinball and slot machine operators; regulating and controlling the use

of said machines; providing penalties for violation thereof, and for other purposes.

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

Section 1. Chapter 76 of the Session Laws of Alaska, 1941, is hereby repealed. All acts or parts of acts in conflict herewith are hereby repealed to the extent that such acts conflict with the terms hereof.

Section 2. Every amusement device operator in the Territory of Alaska shall obtain a license from the territorial tax commissioner and shall pay therefor a fee of \$30.00 per amusement device operated or leased for operation. Fee for operators.

Section 3. Every amusement device in operation shall have attached thereto, a stamp to be issued by the tax commissioner, stating that such device may be operated during the year appearing on the face of the stamp. Such stamps may be purchased from the tax commissioner for \$25.00 each by a licensed amusement device operator only, and each operator shall purchase one stamp for each machine which he has been licensed to operate. Amusement device to have stamp affixed.

Section 4. Every pinball or slot machine operator in the Territory of Alaska shall obtain a license from the tax commissioner and shall pay therefor a fee of \$30.00 per pinball or slot machine operated or leased for operation. Gaming device operators license.

Section 5. Every pinball or slot machine in operation shall have attached thereto a stamp to be issued by the tax commissioner. Such stamps may be purchased from the tax commissioner for \$150.00 each by a licensed pinball machine operator only, and each operator shall purchase one stamp for each machine which he has been licensed to operate. Gaming device stamp, \$150.00 for each.

Surety bond  
for operators.

Section 6. Each amusement device operator and/or pinball or slot machine operator shall, at the time of applying for a license file with the tax commissioner a cash or surety bond in the amount of \$1000.00, conditioned on the faithful observance of all the conditions and provisions of this Act. Any person, partnership, association or corporation violating any provision of this Act, on conviction thereof, may be punished by a fine of not more than \$1000.00 or imprisonment for a term of not more than one year and shall have his license cancelled and revoked by the tax commissioner for the balance of the taxable year. Any amusement device or pinball or slot machine which, by reason of its physical construction or character, violates any of the provisions of this Act may be confiscated and disposed of by the tax commissioner.

Confiscation of  
machines.

Quarterly  
returns.

Section 7. Each operator of either an amusement device or pinball or slot machine shall file quarterly returns on forms to be furnished by the tax commissioner a statement showing the exact number of machines in operation on the date thereof and the location of each.

Gaming ma-  
chines, .25 limit.

Section 8. The operation of any amusement device or pinball machine requiring more than a twenty-five cent coin to manipulate or operate is hereby prohibited and made unlawful, excepting coin-operated phonographs or machines vending merchandise wherein no element of chance is involved in operation.

Minors not al-  
lowed to play.

Section 9. The operation of any pinball or slot machine by any person under the age of twenty-one years shall not be permitted by any operator or other person having such machine in his charge. No pinball or slot machine shall be placed, used, located or operated within a radius of one hundred yards of any school building.

Section 10. One-half of all revenues derived under

this Act from the sale of stamps for amusement devices or pinball or slot machines in operation within a municipality duly incorporated under the laws of the Territory of Alaska shall, except to those municipalities that provide by ordinance for the payment of taxes and license fees by operation of machines covered under this Act, be paid over to said municipality. In the event said municipality shall levy any additional license fees on said machines, the said municipality shall lose all right to the refund of that part of the license tax herein mentioned. Payment of said one-half of revenues realized shall be made semi-annually, commencing on July 1, 1946. All other revenues derived under this Act shall be paid into the general fund of the Territory of Alaska.

One-half of  
revenue paid  
back to city.

Section 11. The licenses and stamps required to be secured herein shall not be required until July 1, 1946, shall expire on December 31, 1946, and the fees or charges for the initial period shall be 50% of the fees set forth herein. Licenses and stamps shall be issued thereafter for the calendar year. Fees shall be submitted with application for licenses, and stamps shall be paid for at the time of purchase. All licenses and stamps shall bear their expiration dates.

Fees for initial  
period.

Section 12. The tax commissioner shall have the power to issue all licensing orders, rules, regulations and to carry out the provisions of this Act.

Section 13. If any section or part of this Act shall be declared unconstitutional or invalid, such adjudication shall not affect the validity or force of any other section or part thereof.

Saving clause.

Approved April 3, 1946.