

Act and enforce collections with the aid of such divisional collectors or other deputy collectors and personnel as he may see fit to appoint. He shall administer all provisions of this Act except those specifically assigned to a board or under the purview of municipal or school district authority. The Tax Commissioner shall prescribe and furnish all necessary forms, and promulgate and publish all needful rules and regulations conformable herewith for the assessment and collection of any tax herein imposed, and shall voucher for expenditures according to law.

Tax Commissioner to administer.

Section 45. SEVERABILITY CLAUSE. If any provision of this Act, or the application thereof to any person or circumstance is held invalid, the remainder of the Act and such application to other persons or circumstances shall not be affected thereby.

Savings clause.

Section 46. EMERGENCY CLAUSE. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Emergency clause.

Approved February 21, 1949.

CHAPTER 11

AN ACT

[H. B. 4]

To amend Paragraph (h) of Subsection 7th of Section 35-1-11, Alaska Compiled Laws Annotated 1949, relating to fish trap license taxes; and declaring an emergency.

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

Section 1. Paragraph (h) of Subsection 7th of Section 35-1-11, Alaska Compiled Laws Annotated, 1949, is hereby amended to read as follows:

Basic tax. “(h) Fish traps: hand driven or stake traps located on tide lands, \$300.00 per annum. Pile driven or floating traps, \$1200.00 per annum, so called dummy traps included that an additional tax on fish caught in any one pile driven or floating trap be levied as follows:

The first 15,000 fish be tax free;

from 15,000 to 50,000, 5¢ per fish;

from 50,000 to 100,000, 10¢ per fish;

from 100,000 to 150,000, 15¢ per fish;

from 150,000 to 200,000, 20¢ per fish;

and all fish over 200,000, 25¢ per fish.

Additional fish tax. In addition to the above tax, any person, firm or corporation occupying and operating more than three traps shall pay an additional \$600.00 per trap for the fourth to tenth trap inclusive, and an additional \$1200.00 per trap for the tenth to the twentieth and an additional \$1600.00 per trap for the twenty-first to the fiftieth and an additional \$2000.00 for all traps over fifty.”

Additional trap tax. Section 2. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval.

Emergency clause. Approved February 21, 1949.