

said biennium and shall be apportioned according to the following schedule:

| | |
|------------------------------------|----------|
| Deputy Commissioner of Labor | \$458.34 |
| Clerks | 311.46 |
| Stenographer | 130.80 |

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

Emergency
clause.

Approved March 14, 1949.

CHAPTER 38

AN ACT

[H. B. 65]

To empower City Councils, pursuant to referendums, to levy sales taxes within their respective municipalities; and amending subsection Ninth of Sec. 16-1-35 ACLA 1949.

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

Section 1. That subsection Ninth of Sec. 16-1-35 ACLA 1949 is hereby amended to read as follows:

Two per cent
maximum levy.

Ninth: (a) GENERAL TAX FOR SCHOOL AND MUNICIPAL PURPOSES. To assess, levy, and collect a general tax for school and municipal purposes not to exceed two per centum of the assessed valuation upon all real and personal property, and to enforce the collection of such

lien by foreclosure, levy, distress and sale. Provided, however, that all property belonging to the municipality or the Territory, and the household furniture of the head of the family or a householder, not exceeding Two Hundred Dollars (\$200.00) in value, as well as all property used exclusively for religious, educational, charitable purposes and the property of any organization, not organized for business purposes, whose membership is composed entirely of the veterans of any wars of the United States, or the property of the auxiliary of any such organization and all monies on deposit, shall be exempt from taxation. Provided, further, that if any organization composed of veterans or its auxiliary derives any rentals or profits from any such property owned by it or them, such property shall not be exempt. Provided further, that the laws excepting certain property from levy and sale on execution shall not apply to taxes or to the collection of the same, or to any taxes levied by a municipal corporation.

Exemptions.

(b) CONSUMER'S SALES TAX. To levy and collect a consumer's sales tax not exceeding two percentum of the sales price on all retail sales and services made within the municipality; provided, that the consent of the qualified voters of the municipality is first obtained through a referendum vote at a general or special election, upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the municipality. The ballot shall also set forth whether the tax is to be levied for general revenue for the municipality or for a special purpose, and, if for a special purpose, same shall be specified on the ballot. If fifty-five percent (55%) or more of the votes cast in said referendum are in the af-

Two per cent
sales tax.

Referendum.

Majority
required.

firmative, the council may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the time of sale or at time of collection with respect to credit transactions, and transmit same to the municipality. The sole purpose of this subsection is to enable cities, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within a city, the council may at any time abandon same. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum.

Approved March 14, 1949.

CHAPTER 39

AN ACT

[H. B. 73]

To promote public health of the people of the Territory of Alaska and to provide for prenatal serological blood tests; defining offenses and prescribing penalties.

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

Section 1. DUTY OF ATTENDING PHYSICIAN. Every physician licensed to practice medicine attending a pregnant woman in the Territory of Alaska for conditions relating to her pregnancy during the period of gestation or at delivery, and any licensed graduate nurse attending such a woman in the absence of a physician,

Purpose.

Blood test.