

## CHAPTER 97

## AN ACT

[Senate Committee Substitute for  
Subsec. (e) of Sec. 1 of H. B. 3]

Imposing license taxes upon certain business in Alaska's commercial fisheries; providing license requirements, defining violations, prescribing penalties, and declaring an emergency.

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

Section 1. BUSINESSES IN ALASKA FISHERIES REQUIRING LICENSES: AMOUNTS THEREOF. Any person, firm or corporation prosecuting or attempting to prosecute any of the following lines of business in connection with Alaska's commercial fisheries shall first apply for and obtain, on the conditions hereinafter set forth, a license so to do on the basis of the following licenses [license] taxes which are hereby levied:

Fresh fish tax  
rate.

How value  
determined.

(a) Cold storage and other fish processors, except salmon canneries, herring processing plants, crab canneries and clam canneries otherwise licensed: An annual license tax equal to 1% of the value of the raw halibut, halibut livers and viscera, salmon and bottom fish, shellfish or other fishing resource bought or otherwise obtained for processing through freezing, salting or other method. The value of the raw material under this license shall be the actual price paid for same including indirect considerations such as fuel or supplies furnished by the processor or offsets to the cash value for gear furnished etc. Such value shall apply to the raw material herein mentioned which is procured in company owned or subsidized boats operated by employees of the processor or under lease or other arrangement.

Section 2. APPLICATION FOR AND ISSUANCE OF LICENSES: PAYMENT OF TAX. During any year, in-

cluding the year 1949, before engaging in any business mentioned in Section 1 of this Act, application so to do must first be filed with the Tax Commissioner accompanied by an initial fee of \$25.00. A separate initial fee shall be required for each plant specified in the application to be covered by the license. In such application, which may be made upon forms furnished by the Tax Commissioner, the applicant shall state his or its name, the line of business to be licensed, place or places where said business is to be carried on and such other facts as the Tax Commissioner prescribes. The applicant shall also state that he agrees to pay the license tax and will make a true return and will pay to the Tax Commissioner such tax on or before the fifteenth of the next ensuing January. Upon the receipt of the application in proper form accompanied by the initial fee, the Tax Commissioner shall issue the license as of the date the application is filed or mailed, and the applicant may carry on the business from and after the date the application was actually made.

Section 3. TAXPAYER'S DUTY AS TO RETURNS, RECORDS, STATEMENTS, ETC.: TIME TO PAY TAX: TAX COMMISSIONER'S RETURN. The requirements for making returns, the time and place for payment of tax, and the obligation to keep records and make same available to the Tax Commissioner shall be the same as prescribed in the business license tax law for salmon canneries.

Section 4. VIOLATIONS AND PENALTIES, ETC. Any violation of this Act or the rules and regulations issued hereunder shall be a misdemeanor subject to punishment as prescribed in the business license tax law for salmon canneries. Likewise the liability to file returns and pay interest and deficiency assessments, and the subjection of property to liens shall be the same as prescribed in the license tax law for salmon canneries.

Savings clause.

Section 5. 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.

Emergency clause.

Section 6. EMERGENCY CLAUSE. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Approved March 24, 1949.

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## CHAPTER 98

### AN ACT

[S. B. 83]

To provide an omnibus severability clause covering all acts of the Alaska Legislature; and declaring an emergency.

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

General savings clause.

Section 1. That any law heretofore or hereafter enacted by the Alaska Legislature which lacks a severability clause, shall be construed as though it contained such clause in the following language, "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."

Emergency clause.

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

Approved March 24, 1949.