

fore other bars. If the certificate last mentioned cannot be procured on account of lack of acquaintance, the Board may accept in lieu thereof a certificate from the judge of the highest court of record in the county or district, or counties or districts, wherein the applicant last practiced: Provided, that all such certificates must have been issued within one year prior to filing application for admission in this Territory. Further provided, that if the applicant is a veteran of World War II, honorably discharged from any branch of the armed services of the United States, the time in such service shall not be counted as a lapse in the matter of continuous previous practice as above specified, and the certificate from the clerk or other officer as above mentioned may be adapted accordingly.

Time exception
for Veterans.

Further provided, that time served under appointment with station in Alaska, as District Court Judge or as District Attorney, or as Assistant District Attorney be credited as meeting any part of the above five years' practice requirement; and the proof of previous practice as above specified may be modified accordingly.

Approved March 24, 1951.

CHAPTER 112

AN ACT

[S. B. 6]

To amend Section 3(a) (1) of Chapter 42 S.L.A. 1949 pertaining to the Alaska Tobacco Tax Act; declaring an emergency and providing for an effective date.

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

Section 1. That Section 3(a) (1) of Chapter 42 S.L.A. 1949 is hereby amended to read as follows:

Section 3. LEVY OF TAX. (a) There is hereby levied upon sellers of cigars, cigarettes, tobacco and snuff in Alaska, who shall collect from the buyers and pay to the Territory the following excise tax upon tobacco products:

Tax rate.

(1) Cigarettes, 5¢ per pack of 20; 3¢ per pack of 10, and 10¢ per pack of 50.

Emergency clause.

Section 2. An emergency is hereby declared to exist. and this Act shall take effect April 1, 1951.

Approved March 24, 1951.

CHAPTER 113

AN ACT

[S. T. R. C. S. S. B. 22]

To amend Chapter 82, Session Laws of Alaska 1949, relating to a license tax on salmon canneries; and declaring an emergency.

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

Section 1. Subsection (a) of Section 1 of Chapter 82, Session Laws of Alaska 1949, is hereby amended to read as follows:

Raw fish tax formula.

(a) Salmon canneries, both shore based and floating: An annual license tax equal to 6 percent of the value of the raw fish purchased or otherwise obtained for canning during the year.