

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.

For the purpose of this license, such raw fish value of each kind of salmon shall be deemed to be a dollar value equal to 50 percent of the average wholesale price obtained for the finished product by principal canned salmon brokers in Seattle, Washington, during the months of August, September, October, November and December, of the license year.

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 24, 1951.

CHAPTER 114

AN ACT

[S. B. 45]

Providing for the licensing of dogs, creating exemptions, designating fees, authorizing employment of dogcatchers and the impounding and destruction of unlicensed dogs.

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

Section 1. Owners of all dogs not licensed by a municipality of the Territory, except dogs on a leash or in a dogteam, shall pay an annual license fee of Two Dollars (\$2.00) for each male dog and Three Dollars (\$3.00) for each female dog. ^{License required.}

Section 2. Said license fee shall be paid to the Commissioner of Taxation or his duly authorized agent.