

lowance; or aids and abets in buying or in any way disposing of the property of the recipient of assistance for the purpose of avoiding any liability for the assistance granted, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished as provided in Section 16 hereof.

Penalties.

Section 16. VIOLATIONS: MISDEMEANOR: PENALTY. Any person violating any of the provisions of this Act shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not to exceed \$500.00 or by imprisonment in the Federal Jail not to exceed six months, or by both such fine and imprisonment.

Section 17. EFFECTIVE DATE. This Act shall take effect September 1, 1951.

Approved March 26, 1951.

CHAPTER 127

AN ACT

[S. B. 43]

To authorize the Alaska Department of Fisheries to use its employees and to hire special hunters to kill and destroy hair seals, sea lions, and other fish predators; defining violations and prescribing penalties; making an appropriation; and declaring an emergency.

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

Predator
hunters.

Section 1. The Alaska Department of Fisheries shall have the authority to cause its employees and special

hunters employed for the purpose, to kill and destroy hair seals, sea lions, and other fish predators in the inshore and offshore waters of Alaska, where such predators are a menace to the fishery resources of the Territory; Provided, that sea lions shall not be killed except under rules and regulations prescribed by the Secretary of the Interior. The Department shall have the authority to expend such moneys as may be necessary to administer this Act and to purchase firearms, ammunition, dynamite and other materials necessary to carry out the purposes hereof, out of such moneys as may from time to time be appropriated by the Legislature for such purposes.

The Department shall keep as nearly as possible an accurate record of the number of hair seals, sea lions, and other fish predators destroyed. Whenever recoverable, the scalp shall be removed from the predator and forwarded to the office of the Department at Juneau, Alaska, where all such scalps shall then be destroyed. Record of animals destroyed.

Section 2. It shall be unlawful for any employee or special hunter of the Department to receive or attempt to receive any bounty for the killing of any hair seal, sea lion or other predator, or to transfer the scalp of any such predator to another person for the purpose of collecting any bounty. Any person violating any of the provisions of this section shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not less than two hundred and fifty dollars (\$250.00). Ineligibility for bounties.

Section 3. There is hereby appropriated out of any money in the Territorial Treasury not otherwise appropriated, the sum of \$50,000.00 for carrying out the purposes of this Act. Appropriation.

Emergency
clause.

Section 4. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Approved March 26, 1951.

CHAPTER 128

AN ACT

[S. J. C. S. S. B. 21]

To amend Subsection A (8), Section 3, Chapter 115, Session Laws of Alaska, 1949, known as the Alaska Net Income Tax Act, defining the words "Internal Revenue Code"; and declaring an emergency.

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

Section 1. That Subsection A (8) of Section 3 of Chapter 115, Session Laws of Alaska, 1949, is hereby amended to read as follows:

Excess
profit
exemption.

(8) The words "Internal Revenue Code" mean the Internal Revenue Code of the United States (53 Stat. 1) as amended or as hereafter amended, including all amendments thereto subsequent to March 29, 1949, as the code and amendments apply to the normal taxes and surtax on net incomes, but not including excess profits taxes, which amendments shall be operative for the purpose of this Act as of the time they become operative under Federal law.

Emergency
clause.

Section 2. An emergency is hereby declared to exist and this Act shall be in full force and effect from and after the date of its passage and approval.

Approved March 26, 1951.