

## CHAPTER 25

## AN ACT

[H. B. 74]

To amend Section 36-6-7, ACLA 1949, pertaining to penalties for failure to pay annual corporate license tax or to file annual report.

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

Section 1. That Sec. 36-6-7, ACLA 1949, is hereby amended to read as follows:

Sec. 36-6-7. Failure to pay tax or make report as precluding suit by corporation: Evidence of payment: Enforcement of payment. No corporation, foreign or domestic, shall be permitted to commence or maintain any suit, action or proceeding in any court in this Territory without alleging and proving that it has paid its annual corporation tax last due and has filed its annual report for the last calendar or fiscal year for which such report became due for filing. A certificate of the payment of such annual tax and filing of said annual report shall be prima facie evidence of the payment of such tax and the filing of such annual report; and the Auditor is hereby required to issue such certificate or duplicate thereof at a charge of twenty-five cents.

The Auditor may institute suits in the name of the Territory to enforce the payment of any annual corporation tax due from any corporation, provided, that corporations mentioned in Section 36-6-4 hereof are exempted from the payment thereof.

Approved March 17, 1951.

Reports to be filed by corporations.

Certificate prima facie evidence.

Auditor may bring suit.