

corporations within the Territory for strictly town or municipal purposes, and all property transferred to a public academy, college or university within the Territory, shall be exempt.

Exemptions from inheritance and transfer tax

Section 2. Subsection (6) of Section 48-4-5 ACLA 1949 is amended to read as follows:

(6) Property of the clear value of One Hundred Dollars (\$100.00), transferred to each of the persons and corporations described in Section 48-4-3(5) ACLA 1949, shall be exempt; Provided, however, that property of the clear value of Two Thousand Five Hundred Dollars (\$2,500.00), transferred to a public hospital, seminary of learning, church or institution of purely charity within this Territory, shall be exempt.

Emergency clause.

Section 3. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval.

Approved March 30, 1953.

CHAPTER 120

AN ACT

[C. S. H. B. 13]

To amend Sections 61-3-1, 61-3-2 and 61-5-2 ACLA 1949, relating to the appointment of Executors and Administrators.

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

Persons disqualified to act as executors or administrators.

Section 1. Section 61-3-1 ACLA 1949, is hereby amended to read as follows:

Section 61-3-1. PERSONS DISQUALIFIED. The following persons are not qualified to act as executors or administrators: Nonresidents

of the Territory, minors, judicial officers, persons of unsound mind, or who have been convicted of any felony or of a misdemeanor involving moral turpitude. Provided that non-residents of the Territory may be appointed as executors as provided for in Section 61-3-2 ACLA 1949, as by this Act amended.

Section 2. Section 61-3-2 ACLA 1949, is hereby amended to read as follows:

Section 61-3-2. **NONRESIDENTS AND MINORS AS EXECUTORS.** If a person be named in a will as executor who is a non-resident of the Territory or a minor, upon the removal of such disability he is entitled to qualify as such executor, if he apply therefor within thirty days from the removal of such disability, if otherwise competent. If in the meantime an administrator with the will annexed has been appointed, his powers and duties cease with the qualification of such executor; but if another executor has qualified and is acting as such they thereby become joint executors. Provided, however, a person named as executor who is a resident at the time of his appointment but thereafter becomes a nonresident, or a person who is a nonresident at the time of his appointment as executor and does not thereafter become a resident, may qualify to continue to serve as such executor or may qualify to serve as executor, as the case may be, by filing a bond to be approved by the probate judge; and, in addition thereto, said executor shall appoint a lawyer who practices law in the Judicial Division wherein such estate is being probated upon whom service of all papers may be made. Such appointment

Nonresidents
and minors
as executors.

Exceptions.

shall be in writing and shall be filed in the probate court with all other papers of said estate.

Section 3. Section 61-5-2 ACLA 1949, is hereby amended to read as follows:

Removal for
nonresidence.

Section 61-5-2. REMOVAL FOR NONRESIDENCE: PROCEEDINGS: NOTICE. If an executor, excepting one appointed under the provisions of Section 61-3-2 ACLA 1949, as amended by this Act, or an administrator become a nonresident of the Territory, he may be removed and his letters revoked in the manner prescribed in the last section, except that the notice may be given by publication or posting for such time as the court or judge thereof may direct.

Approved March 30, 1953.

CHAPTER 121

AN ACT

[H. B. 33]

To empower city councils to levy a general tax for school and municipal purposes, and to levy sales taxes within their respective municipalities; and amending Subsection Ninth of Section 16-1-35 ACLA 1949, as amended by Chapter 47 Session Laws of Alaska, 1951, and validating sales taxes already collected, and declaring an emergency.

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

Three percent
maximum levy.

Section 1. That subsection Ninth of Sec. 16-1-35 ACLA 1949 is hereby amended to read as follows:

Ninth: (a) GENERAL TAX FOR SCHOOL AND MUNICIPAL PURPOSES. To assess, levy, and collect a general tax for school and municipal purposes not to exceed 3 per centum