

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

of the assessed valuation upon all real and personal property, and to enforce the collection of such lien by foreclosure, levy, distress and sale. Provided, however, that all property belonging to the municipality or the Territory, and the household furniture of the head of the family or a householder, not exceeding Two Hundred Dollars (\$200.00) in value, as well as all property used exclusively for religious, educational, charitable purposes and the property of any organization, not organized for business purposes, whose membership is composed entirely of the veterans of any wars of the United States, or the property of the auxiliary of any such organizations and all monies on deposit, shall be exempt from taxation. The term "property used for religious purposes", employed herein, shall be deemed to include the residence of the pastor, priest or minister of such organization, and all other property of the organization not used for business, rent or profit. Provided, further, that if any such religious, educational, or charitable organization or such veterans organization or auxiliary derives any rentals or profits from any such property owned by it or them, such property shall not be exempt. Provided further, that the laws excepting certain property from levy and sale on execution shall not apply to taxes or to the collection of the same, or to any taxes levied by a municipal corporation.

Exemptions.

Exceptions from exemption.

(b) CONSUMER'S SALES TAX. To levy and collect a consumer's sales tax not exceeding two percentum of the sales price on all retail sales, rents and services, made within the municipality; provided, that the consent of the quali-

Two percent sales tax.

Referendum vote.

fied voters of the municipality is first obtained through a referendum vote at a general or special election, upon ballots which clearly present the proposition as to whether such sales tax shall be authorized within the municipality. The ballot shall also set forth whether the tax is to be levied for general revenue for the municipality or for a special purpose, and, if for a special purpose, same shall be specified on the ballot. If a majority of the votes cast in said referendum are in the affirmative, the council may thereafter enact such a tax in the nature of a levy upon buyers but with imposition upon sellers of the obligation of collecting same at the time of sale or at time of collection with respect to credit transactions, and transmit same to the municipality. No such sales tax proposition shall be presented to the voters more than once in any twelve months. The sole purpose of this subsection is to enable cities, with the consent of the residents thereof, to impose sales taxes, and that although such method of taxation be established within a city, the council may, at any time abandon same. It is also the intent that if consent to such tax be obtained for a special purpose, the proceeds of the tax may not be used for any other purpose unless with consent of the voters at another referendum.

Intent of Act.

Prior sales taxes validated.

Section 2. All sales taxes heretofore levied and collected by municipalities within the Territory of Alaska, pursuant to ordinances which were valid at the time of their enactment, are hereby ratified and confirmed.

Section 3. An emergency is hereby declared to exist,

and this Act shall be in full force and effect immediately upon its passage and approval.

Emergency clause.

Approved March 30, 1953.

CHAPTER 122

AN ACT

[H. B. 44]

To create the Alaska Agricultural Loan Act; providing for the Alaska Agricultural Loan Board; prescribing its powers and duties and declaring an emergency.

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

Section 1. This Act shall be known as THE ALASKA AGRICULTURAL LOAN ACT.

Citation.

Section 2. DECLARATION OF POLICY. It is declared to be the policy of this Act to promote the more rapid development of agriculture as an industry throughout Alaska by means of long term low interest loans.

Policy.

Section 3. (a) THERE IS HEREBY CREATED THE ALASKA AGRICULTURAL LOAN BOARD whose duty it shall be to carry out the purposes and provisions of this Act, and to provide for the orderly and rapid development of agriculture in the Territory of Alaska. Said Board shall consist of five members, three of whom shall be farmers, one a banker and one from the public at large. The members shall be appointed by the Governor from among competent resident persons representing the principal agricultural areas, subject to confirmation by a majority of the Senate and Representatives in joint session assembled. Recess appointments may be made by the Governor, subject to confirmation by the Legislature at its next session following such appointment. A majority of the Board shall constitute a quorum.

Board created.

Membership.

Quorum.

(b) THE TERM OF OFFICE OF BOARD MEM-