

school district, public utility district or other taxing units where the property is situated, as fully as though they had been granted or made under the provisions of this Act. The purpose and intent of this section is to carry into practical effect all classifications made and exemptions granted under the provisions of Chapter 10, Session Laws of Alaska 1949.

Section 4. It is declared to be the purpose and intent of this Act to encourage the establishment of new industry and the construction of new buildings and structures in the Territory which bring new payrolls, new settlers and, consequently, new wealth to the Territory, and which will eventually add to the amount of taxable property in Alaska; and it is enacted for the purpose of authorizing classification of property for taxation.

Intent and purpose.

Section 5. All acts and parts of acts in conflict herewith are hereby repealed to the extent of the conflict.

Repeals.

Section 6. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval.

Emergency clause

Approved March 16, 1953.

CHAPTER 34

AN ACT

[S. B. 22]

To permit proceeds from the tobacco tax to be used for costs of insurance on school buildings; amending Section 4 of Chapter 42, Session Laws of Alaska 1949, as amended by Chapter 81, Session Laws of Alaska 1951; and declaring an emergency.

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

Section 1. Section 4 of Chapter 42, Session Laws of Alaska 1949, as amended by Chapter 81, Session Laws of Alaska 1951, is amended to read as follows:

Section 4. TAX: WHEN AND HOW PAID.  
The tax imposed by this Act shall be payable

Tax payable by seller quarterly.

by the seller at the end of each quarter of each calendar year and shall be due not later than one month after expiration of the quarter immediately preceding, beyond which time it shall be delinquent. The Tax Commissioner is hereby authorized and directed to collect this tax and registration fees hereunder and to promulgate rules and regulations to carry out the provisions of this Act, and to provide appropriate forms for the use of the taxpayers hereunder, and the Tax Commissioner is hereby authorized to negotiate suitable arrangements with outside manufacturers and wholesalers, including posting of bonds by said persons, for advance payment of the tax levied hereunder on tobacco products shipped into the Territory, as an alternative method of collection. It is the intent and purpose of this Act to levy a tax on all tobacco products sold or offered for sale within this Territory and to collect such tax from the person who first receives such articles for sale within this Territory unless said tax is advanced by the outside manufacturer or distributor who ships said products into the Territory. It is further provided that all revenue collected under this Act shall be paid into a Territorial fund entitled: "School Fund", and shall be used for the exclusive purpose of rehabilitation, construction, and repair of Alaska's school facilities, and may be used for costs of insurance on buildings comprising such facilities during the periods of such rehabilitation, construction and repair and for the life of any such building.

Every person subject to the provisions of this Act must maintain a detailed record of all purchases of tobacco products (cigarettes, cigars, tobacco, snuff, etc.) and report same on forms prescribed by the Tax Commissioner. Invoices

Duties and powers  
of Tax  
Commissioner.

Intent.

Revenue used for  
schools, including  
insurance.

Records to be kept.

supporting such purchases must be retained for a period of at least four years after the filing of the return.

Section 2. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval.

Emergency clause.

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## CHAPTER 35

### AN ACT

[SSB 14]

To amend Chapter 123, Session Laws of Alaska 1951, pertaining to the dedication for highway purposes of a right of way along each section line; and declaring an emergency.

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

Section 1. Chapter 123, Session Laws of Alaska 1951, is hereby amended to read as follows:

Section 1. A tract one hundred feet wide between each section of land owned by the Territory of Alaska, or acquired from the Territory, and a tract four rods wide between all other sections in the Territory, is hereby dedicated for use as public highways, the section line being the center of said right-of-way. But if such highway shall be vacated by any competent authority the title to the respective strips shall inure to the owner of the tract of which it formed a part by the original survey.

Dedication for highways.

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 21, 1953