

remove tartar from, clean or extract teeth or tooth, of any person.

Any persons who shall append the letters "D. D. S.", "D. M. D." or word "Dentist" to his name in any way for advertising, or upon any door or sign, shall be presumed to practice dentistry and as such be subject to the provisions of this Act.

Presumption as to dental practice.

Approved March 26, 1953.

CHAPTER 79

AN ACT

[H. B. 73]

Relating to the sale of Intoxicating Liquors; and, amending Section 35-4-32, as amended by Chapter 70, Session Laws of Alaska 1951.

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

Section 1. That Sec. 35-4-32 ACLA 1949 as amended by Chapter 70, Session Laws of Alaska 1951, is hereby amended to read as follows:

Sec. 35-4-32. MONTHLY STATEMENT AS TO LIQUOR SOLD: QUARTERLY PAYMENTS: PENALTY AND INTEREST. Each such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor shall on the first day of each calendar month mail, postage prepaid, to the Territorial Tax Commissioner at Juneau, Alaska, a statement containing a true account of the total number of gallons, including fractional gallons, together with the respective names and Alaskan addresses of, and itemized as to the respective gallonage of each such kind of liquor sold to, or consigned to, the respective buyers or consignees thereof which such brewer,

Monthly statement of liquor sold.

Quarterly tax
payments.

distiller, bottler, jobber, wholesaler, or manufacturer sold or consigned to retailers or other buyers in Alaska during the immediately preceding calendar month, and shall pay quarterly to the Territorial Tax Commissioner, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such respective classes of liquor so sold or consigned to Alaskan buyers or others during the immediately preceding three calendar months. The quarterly return shall be filed and the tax paid within thirty (30) days after the last day of third month of each quarter.

Excise tax
credits.

Provided, however, that each such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor shall be entitled to a credit for any and all excise taxes paid on such alcoholic beverages as may have been sold and delivered to any U. S. Government operated vessel for ship stores, ship's service stores, and to any post exchange, officers club, non-commissioned officers club, or any club maintained for enlisted personnel, and to any and all other authorized beverage dispensers on any military, naval, air force or Governmental reservation within the Territory of Alaska upon furnishing proof in the form of signed and certified invoices evidencing such sales to such military, naval, air force or governmental liquor dispensary. Upon receipt, by the Territorial Tax Commission, of the monthly statement hereinabove provided for, said Commissioner shall promptly allow a credit to the account of, and issue a notice showing the amount of credit allowed to, such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor for that portion of the excise taxes which shall have been paid on

Allowance of
credit by Tax
Commission;
notice of credit.

sales made to any U. S. Government operated vessel for ships stores, ship's service stores, and to any post exchange, officers club, non-commissioned officers club, or to any other club maintained for enlisted personnel, and to any and all authorized military, naval, air force or governmental dispensaries, as evidenced by properly signed and certified invoices proving such sales. The amount of credit allowed on sales made to any U. S. Government vessel for ship stores, ship's service stores, or to any post exchange, officers club, or any club maintained for enlisted personnel and to military, naval, air force or governmental liquor dispensaries in the Territory of Alaska shall be applied only against the excise taxes becoming due the Territory of Alaska from said brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor because of sales of intoxicating liquors made from and after the effective date of this Act. In order to obtain the excise tax credit herein provided for, the claimant shall in making the monthly statement required by law, certify as to the truthfulness of the invoice and quantities upon which such claim to said credit is based. Provided, however, that no credit shall be claimed or allowed on account of sales made to civilian clubs or stores located on military, naval, air force or governmental reservations.

Certification of
claim for credit.

In the case of any failure to make and file a return and remit the tax within the time prescribed by law or prescribed by the Tax Commissioner in pursuance of law, unless such failure is due to reasonable cause and not due to willful neglect, there shall be added to the tax, 5 percent if the failure is for not more than 30 days, with an additional 5 percent for each addi-

Additional tax
for failure to
file return and
pay tax.

tional 30 days or fraction thereof during which such failure continues, not exceeding 25% in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added should be collected in the same manner as the tax; Provided, that in all cases of delinquency the legal rate of interest shall be assessed.

Approved March 26, 1953.

CHAPTER 80

AN ACT

[H. B. 112]

Transferring a certain parcel of land at Sitka, Alaska, to the City of Sitka, and authorizing, empowering and directing the Governor to execute the necessary deeds; and declaring an emergency.

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

Section 1. There is hereby transferred, in consideration of the payment of ONE (\$1.00) DOLLAR, from the Territory of Alaska to the City of Sitka, Alaska, a municipal corporation, for street-widening purposes and to be dedicated to the public as a public street, the following-described tracts of land in the City of Sitka, Alaska, abutting on Lincoln, Seward and Barracks Streets, particularly described as follows:

TRACT I — Abutting Lincoln Street.

Beginning at Corner No. 1, which is identical with Corner No. 1, the southwest corner of the Pioneers' Home Tract; thence N 28° 30' W a distance of 38.07 ft. along Front Street to Corner No. 2; thence along the arc of a circle whose radius is 20.00 ft. and whose center lies easterly,

Transfer to
City of Sitka.

Description of
land transferred.