

assistance to be used subject to any reasonable limitations imposed upon them;

(7) To acquire real and personal property and to dispose of such property by transfer to other Territorial agencies, or by sale or gift to other public agencies or non-profit associations as may properly serve the purposes of this Act;

(8) To direct the administration of the Rural Development Fund, hereinafter created, in accordance with, and to effectuate the purposes of this Act, and to make allotment or transfer money to other Territorial agencies;

(9) To employ necessary manual, clerical, supervisory or professional personnel on a wage, salary or fee basis;

(10) To hold meetings at such time and place as the chairman may designate, but not less than one meeting shall be held in each calendar quarter of the year. The chairman shall keep a record of all

Board proceedings and other official acts;

(11) To make rules and regulations to carry out the purposes of this Act.

**Section 8. Fund Created, Expenses of the Board.** There is hereby created a fund, designated as the Rural Development Fund to be administered by the Alaska Rural Development Board. The Territorial Treasurer shall be custodian of the Fund. Payments from the Fund for expenses and other disbursements necessary to carry out the purposes of this Act shall be made upon vouchers approved by the Chairman. Moneys for the Fund shall be included in the General Appropriations Act.

**Section 9. Interpretation of Act.** It is intended that the provisions of this Act shall be construed as supplemental to all other laws of Alaska not in conflict with this Act.

Approved March 25, 1955

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## CHAPTER 102

### AN ACT

Clarifying the license tax on Freezer Ships; amending Chapter 97, Session Laws of Alaska 1949 as amended; declaring an emergency.

(S. B. 120)

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

Section 1. Chapter 97, Session Laws of Alaska, 1949 as amended by Chapter 116, Session Laws of Alaska, 1951 is hereby further amended to read as follows:

**Sec. 1. Businesses in Alaska Fisheries Requiring Licenses: Amounts Thereof.** Any person, firm or corporation prosecuting or attempting to prosecute any of the following lines of business in connection with Alaska's commercial fisheries shall first apply for and obtain, on the conditions hereinafter set forth, a license so to do on the basis of the following license taxes which are hereby levied:

(a) Shore based cold storages and all other fish processors, except salmon canneries, herring processing plants, crab canneries and clam canneries otherwise licensed: An annual license tax equal to 1% of the value of the raw halibut, halibut livers and viscera, salmon and bottom fish, shellfish or other fishing resource bought or otherwise obtained for processing through freezing, salting or other method. The value of the raw material under this license shall be the actual price paid for same including indirect considerations such as fuel or

supplies furnished by the processor or offsets to the cash value for gear furnished etc. Such value shall apply to the raw material herein mentioned which is procured in company owned or subsidized boats operated by employees of the processor or under lease or other arrangement.

(b) Freezer ships and other floating cold storages: An annual license tax equal to 4% of the value of the raw halibut, halibut livers and viscera, salmon and bottom fish, shellfish or other fishing resource bought or otherwise obtained for processing through freezing, salting or other method, or the taking of crab for export without such processing. The value of the raw material under this license shall be the actual price paid for same including indirect considerations such as fuel or supplies furnished by the processor or offsets to the cash value for gear furnished etc. Such value shall apply to the raw material herein mentioned which is procured in company owned or subsidized boats operated by employees of the processor or under lease or other arrangement.

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

Approved March 25, 1955