

by the Governor or Executive Board from business firms, organized groups or individuals for furthering the safety program.

Section 11. **Compensation.** Citizen members of the Council shall receive no compensation for their services but transportation may be furnished any member and for time actually spent at meetings called by the Governor or the Executive

Board, per diem at the rates provided by law for members of Boards may be paid to members who are not employees of the Federal or Territorial Government, or municipalities or subdivisions thereof.

Section 12. **Appropriation.** Funds for carrying out the provisions of this Act shall be set forth in the general appropriation bill.

Approved March 25, 1955

CHAPTER 110

AN ACT

Amending Chapter 115, Session Laws of Alaska 1949, by adding a new section thereto, making it a misdemeanor to wilfully fail to pay tax, file a return or submit information to the Department of Taxation of the Territory of Alaska; prescribing penalties; and declaring an emergency.

(H. B. 183)

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

Section 1. Chapter 115, Session Laws of Alaska 1949, is hereby amended by adding a new section, reading as follows:

Sec. 18. Penalties.

A. Failure to File Returns, Submit Information, or Pay Tax. Any person required under this chapter to pay any estimated tax or

tax, or required by law to make a return or declaration, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any estimated tax or tax imposed by this chapter, who wilfully fails to pay such estimated tax or tax, make such return or declaration, keep such records, or supply such information, at the time or times required by law,

shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$1,000.00, or imprisoned for not more than one year, or both, together with the costs of prosecution.

B. Failure to Collect and Pay Over Tax, or Attempt to Defeat or Evade Tax. Any person required under this chapter to collect, account for, and pay over any tax imposed by this chapter, who wilfully fails to collect or truthfully account for and pay over such tax, and any person who wilfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$1,000.00, or imprisoned for not more than one year, or both, together with the

costs of prosecution.

C. Any individual who wilfully makes and subscribes a return which he does not believe to be true and correct as to every material matter, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000.00, or imprisoned for not more than one year, or both.

D. Person Defined. The term "person" as used in this section includes, but is not limited to, an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

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

CHAPTER 111

AN ACT

Authorizing an appropriation of not to exceed \$150,000.00 out of monies in the general fund for transfer into the Alaska Agricultural Revolving Loan Fund; and declaring an emergency.

(H. B. 209)