

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)

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

Section 1. There is hereby authorized to be appropriated from the general fund for transfer into the Alaska Agricultural Revolving Loan Fund not to exceed \$150,000.00 to be expended for the purposes set

forth under the provisions of Chapter 122, SLA 1953 and any amendment thereto.

Section 2. An emergency is declared to exist and this Act shall become effective upon its passage and approval.

Approved March 25, 1955

CHAPTER 112

AN ACT

Relating to outdoor advertising; amending Secs. 5 and 6 of Ch. 59, SLA, 1949, as amended by Ch. 86, SLA, 1953.

(C. S. for H. B. 63)

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

Section 1. Section 5 of Chapter 59, Session Laws of Alaska, 1949, as amended by Section 1 of Chapter 86, Session Laws of Alaska, 1953, is hereby amended to read as follows:

Section 5. It shall be the duty of the Superintendent of Police to order the removal by the owner or other responsible person of all outdoor advertising in violation of this Act. The cost of removing said signs shall be assessed against the owner or own-

ers of said sign or signs or the party or parties who erected or installed the same, and this liability shall be joint and several.

Section 2. Section 6 of Chapter 59, Session Laws of Alaska, 1949, as amended by Section 1 of Chapter 86, Session Laws of Alaska, 1953, is hereby amended to read as follows:

Sec. 6. Any person who shall disobey an order issued pursuant to Section 5 herein shall be subject to the penalty provided in Section 7 of this Act. Each day the person shall neglect or re-