

CHAPTER 127

AN ACT

To permit public utility districts to require benefit assessments for local improvements.

(S. B. 10)

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

Section 1. The governing body of any public utility district is hereby authorized to make local improvements and to assess costs against benefited property in the same

manner and with the same powers as the council of an incorporated city as set forth in sections 16-1-81 through 16-1-102, Alaska Compiled Laws Annotated, 1949, as amended by Chapter 99, Session Laws of Alaska, 1951. *U*

Approved March 28, 1955

CHAPTER 128

AN ACT

To amend the business license tax law; and amending Secs. 5 and 8 of Chap. 43, SLA, 1949.

(S. B. 18)

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

Section 1. Subsection (d) of Section 5 of Chapter 43, Session Laws of Alaska, 1949, is hereby amended so as to read as follows:

(d) The initial fee of \$25.00

shall be applicable to all of the foregoing subsections of this section, and shall accompany the application, and any balance shall be due and payable on December 31st of each year and must be paid on or before the last day of February following;

provided, that the Tax Commissioner may extend such time until the 30th of the ensuing April upon application showing that such extension is necessary in order to enable the applicant to ascertain the amount of license money due. To enable accurate determination of balance of tax due, if any, at the end of each year, every person covered by this Act shall keep records, render under oath such statements, and make such returns as may be required by the Tax Commissioner. Returns shall be made under the penalties of perjury.

Section 2. Subsection (a) of Section 8 of Chapter 43, Session Laws of Alaska, 1949, is hereby amended so as to read as follows:

(a) In the case of any failure to make and file a Business License return, or whenever the full amount of the fee or any portion or deficiency thereof, as finally determined by the Tax Commissioner has not been paid, as required by this Act, unless it be shown that such failure is due to

reasonable cause, and not due to willful neglect, there shall be added to the fee: 5 per centum if the failure is for not more than thirty days, with an additional 5 per centum for each additional thirty days, or fraction thereof, during which such failure continues, not exceeding 25 per centum in the aggregate. The amount so added to any fee shall be collected at the same time and in the same manner and as a part of the fee unless the fee has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the fee; Provided, that in all cases of delinquency the legal rate of interest shall be assessed, and Provided further, that whenever payment shall be made by check, bill of exchange or note which is later returned by the drawee as uncollectible because of insufficient funds or is dishonored by the drawee for any other reason, such dishonor shall be prima facie evidence of nonpayment of this business license fee.

Approved March 28, 1955

CHAPTER 129

AN ACT

To expedite mineral exploration by providing prospectors and miners