

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

with certain exploration equipment; authorizing an appropriation; and establishing an effective date.

(S. B. 41)

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

Section 1. The purpose of this Act is to expedite the exploration of promising mineral deposits or areas by providing certain necessary exploration equipment to individuals for a nominal rental fee.

Section 2. Only those tools will be provided which may be easily transported and will aid the conduct of only the preliminary phase of exploration.

Section 3. This Act will be administered by the Territorial Department of Mines, who will procure and made available the following equipment at each of their four field stations: two small portable diamond drills with replacement parts, tools, and extras; four Geiger or scintillation counters; four mineralights; and such other small exploration equipment as the Department of Mines may deem advisable.

Section 4. The equipment will be

made available on a "first-come first served" basis for limited periods of time to applicants, provided their request is well justified and the equipment is put to use as soon as practicable. Each applicant must post a bond equal to the value of equipment rented, and must return said equipment in a condition equal to that in which it was received with allowances made for "reasonable wear and tear."

Section 5. The Territorial Department of Mines may refuse use of any of the above equipment when in the opinion of the Department of Mines or its Divisional field engineer such use is unjustified.

Section 6. Funds for carrying out the provisions of this Act shall be contained in the General Appropriation Bill for the 1955-57 biennium.

Section 7. This Act shall take effect and be in force on and after April 1, 1955.

Approved March 28, 1955

CHAPTER 130

AN ACT

Amending Section 36-2-1 (b) ACLA, 1949, pertaining to the conditions