

the enforcement of payment and collection of taxes lawfully imposed; prescribing authority and jurisdiction relating thereto.

(H. B. 94)

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

Section 1. The courts of the Territory of Alaska shall recognize and enforce the liability for taxes lawfully imposed by the laws of any state or territory which extends a like comity in respect of the liability for taxes lawfully imposed by the laws of this Territory, and the officials of such other state or territory hereby are authorized to bring action in the courts of this Territory for the collection of such taxes. The certificate of the secretary of state of such other state or territory that such officials have the authority to collect the taxes sought to be collected by such action shall be conclusive proof of that authority.

The Attorney General of the Ter-

ritory of Alaska hereby is empowered to bring action in the courts of other states or territories to collect taxes legally due the Territory of Alaska.

Section 2. The term "taxes", as used in this section, includes:

(a) Tax and license assessments lawfully made, whether they are based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Penalties lawfully imposed pursuant to a taxing or licensing statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

Approved March 15, 1955

CHAPTER 42

AN ACT

Relating to the offense of driving a vehicle without the owner's consent; reducing penalties; amending Subsection (a) of Section 50-5-1, ACLA, 1949, as amended by Section 1 of Chapter 103, SLA, 1953.

(H. B. 54)

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

Section 1. Subsection (a) of Section 50-5-1, Alaska Compiled Laws Annotated, 1949, as amended by Section 1 of Chapter 103, Session Laws of Alaska, 1953, is hereby amended so as to read as follows:

(a) Any person who drives, tows away, or otherwise takes a vehicle not his own without the consent of the owner, with intent temporarily to deprive the owner of his possession of such vehicle, or any person who is a party or accessory to or an ac-

complice in any such driving or unauthorized taking is guilty of a misdemeanor, and upon conviction shall be punished by imprisonment for not more than one year, or by a fine of not more than \$1,000.00, or by both such fine and imprisonment. The consent of the owner of a vehicle to its driving, towing away, or otherwise taking shall not in any case be presumed or implied because of such owner's consent on a previous occasion or occasions to the driving, towing away or otherwise taking of such vehicle by the same or a different person.

Approved March 16, 1955

CHAPTER 43

AN ACT

Making applicable the remedy of distraint on personal property for the collection of income taxes to all other revenue acts of the Territory; and declaring an emergency.

(S. B. 98)

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

Section 1. The remedy of distraint on personal property, as set forth in Chapter 132, Session Laws of Alaska 1951, is hereby made applicable to all other Territorial rev-

enue statutes existing or hereafter enacted for the collection of taxes and license fees.

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

Approved March 16, 1955