

shall have failed to comply with the above condition precedent of appointing the Auditor as agent for service of process, service may nevertheless be made upon the Auditor, who shall then transmit a copy of said process by registered mail to the last known address of the taxpayer, and such service shall be held in all courts within the Territory to be binding to the same force and effect as if personally served on such nonresident taxpayer within Alaska.

Section 4. Proceedings Against Bond.

In the event a bond or other security is filed, any judgment recovered by the Territory against a nonresident taxpayer for delinquent taxes, license fees, penalties or interest may be satisfied in whole or in part by appropriate action against the bond or other security. Provided, however, that

nothing herein shall prevent the Territory from pursuing any other remedy for the collection of delinquent taxes or license fees.

Section 5. Penalties.

Any person, or officer of any non-resident corporation, firm, partnership, association, joint venture, or other business entity who shall fail or neglect to comply with any of the provisions of this act shall be punished by a fine not to exceed \$1,000.00 or imprisonment not to exceed one year, or both such fine and imprisonment. Any fines or penalties imposed hereunder resulting from prosecution by the Attorney General of Alaska shall be covered into the General Fund.

Section 6. Emergency.

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

Approved March 23, 1955

CHAPTER 72

AN ACT

To amend Section 35-4-33 ACLA 1949, as amended by Chapter 70, Session Laws of Alaska 1951, relating to surety bonds for payment of intoxicating liquor, malt beverage and wine taxes.

(S. B. 109)

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

Section 1. Section 35-4-33 ACLA 1949, as amended by Chapter 70,

Session Laws of Alaska 1951, is amended to read as follows:

Sec. 35-4-33. Liability and Bond for Payment of Taxes: Lien for Taxes: Enforcement by Seizure and Sale: Failure to File Returns, to Obtain a License, Submit Information or Pay the Tax: Perjury: Fraud.

(1) Each brewer, distiller, bottler, jobber, wholesaler or manufacturer shall be primarily liable for the payment of said excise taxes on such liquors so sold, and shall furnish a good and sufficient surety bond in the amount of Twenty-five Thousand (\$25,000.00) Dollars payable to the Tax Commissioner and approved by the Attorney General, and failure of any wholesaler to pay the tax to the Territory of Alaska shall forfeit the bond and its license shall be revoked except that the Commissioner, in his discretion, may issue permits in lieu of bond to resident holders of wholesale, malt beverages, and wine licenses, doing business wholly within the Territory, upon payment of said excise tax in advance of shipment. Upon receipt of the bond and its subsequent approval, the Tax Commissioner shall issue a license certificate authorizing the brewer, distiller, bottler, jobber, wholesaler or manufacturer, liable for the payment of the tax, to sell intoxicating liquors in the Territory of Alaska or to consign shipments of same into the Territory of Alaska and it shall be unlaw-

ful for any such brewer, distiller, bottler, jobber wholesaler or manufacturer to sell intoxicating liquors in the Territory of Alaska or to consign shipments of same into the Territory of Alaska without first furnishing the required bond and obtaining the license certificate or permit from the Tax Commissioner. Provided, however, that the license certificate shall not be taken as permission to sell intoxicating liquors in the Territory of Alaska or to consign same into the Territory of Alaska without having complied with the other requirements of the laws of the Territory of Alaska or of the United States. The retailer or buyer shall be secondarily liable for such taxes on such of said liquors as are sold to such retailer or buyer, and the Territory of Alaska is also hereby given a lien upon, and is hereby authorized and empowered to seize, confiscate and sell, for the satisfaction of the payment of such taxes and of all costs incurred in such proceedings, all such liquors wheresoever and in whomsoever's possession found, and, if unfound or not identifiable, to so seize, confiscate and sell an equal quantity of like kind of such liquor found in the possession of the retailer or other buyer to whom such liquors were sold on which such taxes were not paid.

(2) Any person required under this Act to pay excise tax, or required to make a return, keep or display any records, or supply

any information, for the purposes of the computation, assessment or collection of excise tax imposed by this Act, who wilfully fails to obtain such license certificate or permit, pay the excise tax, make such return, keep or display such records, or supply such information, at the time or times required by law or regulations, 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 less than one year, or both, together with the cost of prosecution.

(3) Any person who wilfully makes and subscribes a return which he does not believe to be true and correct as to every ma-

terial matter shall be guilty of a felony, and, upon conviction thereof, shall be subject to the penalties prescribed for perjury under the laws of the Territory of Alaska.

The term "person" as used in this section includes an officer, agent or employee of a corporation or a member, agent or employee of a partnership, who, as such officer, agent, employee or member, is under duty to perform the act in respect of which the violation occurs.

(4) If any part of any deficiency in the tax is due to fraud with intent to evade tax, then 50 percent of the total amount of the deficiency (in addition to such deficiency) shall be assessed and collected.

Approved March 23, 1955

CHAPTER 73

AN ACT

To define, license, and regulate the business of making loans or advancements in the amount or of the value of one thousand dollars or less, secured or unsecured, at a greater rate of interest than unlicensed lenders; prescribing the rates of interest and other charges; providing for the administration of this Act and for the issuance of rules and regulations therefor and enforcement thereof; defining violations and prescribing penalties.

(S. B. 113)

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

Section 1. **Short Title.** This Act may be cited as the "Alaska Small