

Sec. 51-2-50. **Purpose.** The purpose of the Act is to furnish financial assistance as far as practicable to needy, aged individuals, and to help such individuals attain self-care.

Sec. 3. Chapter 126, SLA 1951 is hereby amended by adding a new subsection (e) to Section 1 thereof, to read as follows:

(e) The purpose of the Act is to furnish financial assistance as far as practicable to needy individuals who are blind, and to help such individuals attain self-support or self-care.

Sec. 4. Section 51-1-3, ACLA 1949 as amended by Chapter 88, SLA 1951 is hereby amended by adding a new subsection (p) to read as follows:

(p) In order to take advantage of the "Training Grants" provision of the Social Security Act as amended by Public Law 880, 84th Congress, Chapter 836, Second Session, Section 705, 42 USCA 906, and any other provision of the Social Security Act as amend-

ed, the Territory, through the Department of Public Welfare hereby consents and agrees to any and all conditions required by Federal statute and regulation necessary for the Territory to fully participate in said "Training Grants" or any other program.

Sec. 5. Section 51-2-31 (b) ACLA 1949, as amended by Chapter 57, SLA 1949 and Chapter 106, SLA 1951 is hereby repealed and re-enacted to read as follows:

(b) The term "dependent child" means a needy child under the age of eighteen who has been deprived of parental support or care by reason of the death, continued absence from the home, or physical or mental incapacity of a parent and who is living with his father, mother, grandfather, grandmother, brother, sister, stepfather, stepmother, stepbrother, stepsister, uncle, aunt, first cousin, nephew, or niece in a place of residence maintained by one or more of such relatives as his or their own home.

Approved March 30, 1957

CHAPTER 134

AN ACT

Relating to aviation fuel tax; amending Sec. 48-5-2 (a) and (b) ACLA 1949, as amended by Ch. 80, SLA 1951, as amended by Ch. 47, SLA 1955, and as amended by Ch. 27, SLA 1957.

(S. for S. for H. B. 144)

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

Section 1. Sec. 48-5-2 (a) and (b) ACLA 1949, as amended by Ch.

80, SLA 1951, as amended by Ch. 47, SLA 1955, and as further amended by Ch. 27, SLA 1957, is hereby amended to read as follows:

Sec. 48-5-2. Tax Levy on Transfers or Consumption of Motor Fuel: Deposit and Expenditure of Monies Collected: Collection at Time of Sale: Remission to Tax Commissioner: Statement. (a) There is hereby levied a tax of five (5¢) cents per gallon on all motor fuel sold and delivered, or otherwise transferred, within the Territory of Alaska; except (1) that the tax on aviation gasoline shall be three (3¢) cents per gallon, (2) the tax on motor fuel used in commercial fishing crafts for purposes of commercial fishing shall be two (2¢) cents per gallon, and (3) the tax on all

aviation fuel other than gasoline shall be one and one-half (1½¢) cents per gallon.

(b) There is hereby levied a tax of five (5¢) cents per gallon on all motor fuel consumed by any user as above set forth; except (1) that the tax on aviation gasoline consumed shall be three (3¢) cents per gallon, (2) the tax on motor fuel used in commercial fishing crafts for purposes of commercial fishing shall be two (2¢) cents per gallon, and (3) the tax on all aviation fuel other than gasoline shall be one and one-half (1½¢) cents per gallon.

Approved March 30, 1957

CHAPTER 135

AN ACT

Relating to refund of taxes paid to political subdivisions of Alaska.

(H. B. 150)

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

Section 1. Definitions. As used in this Act, unless the context clearly indicates otherwise—

(a) "Political Subdivision" shall mean and include any local government or governing body created, organized, existing or formed under or by virtue of the laws of Alaska, and shall include, but without limitation, any municipal corporation and any school, public utility or other district of Alaska.

(b) "Taxes" shall have the commonly understood meaning ascribed to that term, and shall

include, but without limitation, ad valorem property taxes, business taxes, excise taxes, franchise taxes, license taxes, and sales and use taxes—all of which are imposed by or paid to a political subdivision of Alaska.

(c) "Taxpayer" shall mean and include any individual, partnership, corporation, firm or association, or any other group of persons or entity acting as a unit, which taxpayer is required by law to pay taxes.

Sec. 2. Refund of Taxes Paid Under Protest. Whenever a taxpayer has paid taxes to a political subdivision and such payment has been made under protest, the tax-