

**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-

payer shall have the right to bring suit against the political subdivision for a recovery of such taxes. If judgment for such recovery is rendered against the political subdivision, or if in the absence of such suit it shall become obvious to the political subdivision that judgment for the recovery of such taxes would be obtained if legal proceedings were brought, then it shall be the duty of the political subdivision to pay the amount of such taxes to the taxpayer. Any such legal action or suit may be brought against the political subdivision in its official or governmental name.

**Sec. 3. Overpayment of Taxes Legally Due.** Whenever, in payment of taxes legally imposed, a remittance by the taxpayer through error, or otherwise, exceeds the amount due, and the political subdivision, on audit of the account in question, is satisfied that such is the case, then it shall be the duty of the political subdivision to refund the proper amount of such taxes to the taxpayer. Provided, however, that a claim for refund must be filed with the political subdivision within three years after the due date of the tax or be forever barred.

Approved March 30, 1957

## CHAPTER 136

### AN ACT

**Relating to causes for the dissolution of marriage contracts; amending certain subsections of Sec. 56-5-7, ACLA 1949, and adding new subsection Ninth.**

(H. B. 169)

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

Section 1. Sec. 56-5-7, ACLA 1949 is hereby amended to read as follows:

**Sec. 56-5-7. Causes for Dissolution of Marriage Contract.** For what causes marriage contracts may be dissolved.

First: Impotency existing at the time of the marriage and continuing at the commencement of the action.

Second: Adultery.

Third: Conviction of a felony.

Fourth: Wilful desertion for a period of one year.

Fifth: Either (a) cruel and inhuman treatment calculated to impair health or endanger life, or

(b) personal indignities rendering life burdensome, or

(c) incompatibility of temperament.

Sixth: Habitual gross drunkenness contracted since marriage and continuing for one year prior to the commencement of the action.

Seventh: Wilful neglect of the