

amount of taxes assessed against such property; and such taxes, together with penalty and interest, may be collected after the same becomes due in a personal action brought in the name of the Public Utility District against such owner.

Sec. 62. Sec. 49-2-30, ACLA 1949, is hereby amended to read as follows:

**Sec. 49-2-30. Powers of Board to Enforce Collection: Clerk's Power and Duties.** The Board of Directors shall have the same power to levy and collect taxes and to enforce the lien against personal or real property as is now by law granted, or may hereafter be granted to the common council of a municipal corporation, and in such proceedings the Board of Directors shall have the same power as the common council of a municipal corporation, and Clerk of said Board shall have the same power and duties as the Clerk of an incorporated city.

**Sec. 63. Sale of Tax Foreclosed**

**Properties.** Tax foreclosed properties which have been conveyed to municipal corporations, Independent School Districts or Public Utility Districts pursuant to tax foreclosure, decree and sale, as herein provided, may be sold by such municipal corporations, Independent School Districts or Public Utility Districts in the manner and upon such notice as may be provided by general ordinance of the municipal corporation or by resolution of the School or Public Utility District respectively, provided, however, that all such sales shall be subject to the approval of the governing body of such corporation or District.

**Sec. 64. Repealer.** The following Acts and parts thereof, or any other Acts or parts thereof in conflict with this Act, are hereby repealed: Sections 16-1-123, 16-1-124, 16-1-126, 16-1-127, 16-1-128, 16-1-129, 16-1-130 and 16-1-131, ACLA 1949.

**Sec. 65. Effective Date.** The effective date of this Act shall be July 1, 1957.

Approved April 8, 1957

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## CHAPTER 175

### AN ACT

**Relating to the School Tax; amending Ch. 41, SLA 1957; and making retroactive to January 1, 1957, this Act and Ch. 41, SLA 1957.**

(C. S. for H. B. 232)

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

Section 1. Ch. 41, SLA 1957 is hereby amended to read as follows:

**Section 1. Tax Imposed: Persons Subject to Tax: Amount: Payment: Due Date of Tax: Penalty for Delinquency.** There is

hereby imposed upon all persons in this Territory or on the waters thereof, between the ages of twenty-one and sixty years, inclusive, a school tax of \$10.00 per year except (1) those married women who are unemployed and whose support is entirely dependent upon the income of their husbands and whose husband has paid a school tax for the current year, and (2) those persons exempt under the provisions of Sec. 37-4-3 ACLA 1949.

The tax shall be due on January 1 and shall be paid not later than December 31 of the calendar year for which it is imposed. All employers upon the first regular payroll after January 1 of each calendar year or, in the case of employees on later payrolls, on the first payroll after their employment, shall make deduction of such tax from the employee's salary or other compensation and transmit it to the Territorial Tax Commissioner on or before the last day of the following month. Return forms for

this purpose shall be prescribed and provided by the Tax Commissioner. A penalty of 20% shall be added to the amount of any tax delinquency hereunder and shall be levied against and paid by the taxpayer, if self-employed; said penalty shall otherwise be levied against and paid by the employer.

School tax receipts shall be prepared in quadruplicate by the Tax Commissioner; the original shall be retained and filed in the Commissioner's office, and three copies shall be transmitted to the tax-payer if self-employed, otherwise to the employer who shall retain one copy and forthwith deliver two copies to the employee.

Sec. 2. This Act and Ch. 41, SLA 1957 shall be retroactive to and effective from and after January 1, 1957 and any person who has, upon the effective date of this Act, paid the 1957 school tax at the rate of \$7.50 shall pay an additional \$2.50 for a total tax of \$10.00 as required herein.

Approved April 8, 1957

## CHAPTER 176

### AN ACT

**Increasing the annual motor vehicle license tax; amending Sec. 4, Ch. 124, SLA 1951, as amended by Ch. 37, SLA 1955; and establishing an effective date.**

(H. B. 110)

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

Section 1. Sec. 4, Ch. 124, SLA 1951, as amended by Ch. 37, SLA

1955, is hereby amended to read as follows:

#### **Sec. 4. Annual License Tax.**

(1) **Levy and Rate of Tax.** For