

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 taxpayer 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

the privilege of driving or moving any vehicle subject to registration under this Act upon any highway in the Territory there is hereby levied an annual license tax. Such tax shall be at the rates specified in this section and shall be paid to and collected by the department at the time of making application for registration, or annual renewal of registration, as provided in this Act.

(a) For every motorcycle, \$10.00.

(b) For every motor vehicle not designed, used, or maintained primarily for the transportation of passengers or property for hire, \$20.00.

(c) For every motor vehicle for hire, operated as and known as a taxicab, \$40.00.

(d) For every motor vehicle, including motor vehicles pulling trailers or semi-trailers designed, used, or maintained primarily for the transportation of passengers for hire, excepting taxicabs, or for the transportation or hauling of property, including, without limitation, such commercial vehicles as wreckers or tow cars, hearses, ambulances, and tractors, the actual combined weight as established by the manufacturer's advertised weight, or if not so determined, it shall be the responsibility of the owner to furnish the true and actual weight, subject to the approval of the commissioner or his agent, of which is:

3,500 pounds or less.....\$20.00

3,501 pounds and not over

12,000 pounds.....50.00

Provided that motor busses

of twenty or more seating capacity used exclusively for commercial purposes in the transporting of transient visitors and tourists shall be included in this classification.

12,001 pounds and not over
18,000 pounds.....100.00

18,001 pounds and over..150.00

(2) **Exemptions.** (a) No tax shall be imposed upon the registration of any two-wheeled trailer equipped with pneumatic tires.

(b) No tax shall be imposed upon the registration of any motor vehicle owned by a municipality or other local government sub-division, Provided, however, that municipalities and other local sub-divisions of the Territorial government shall pay the cost of registration plates, as may be determined by the Tax Commissioner, at the time of application for registration.

(3) **Reduced Fee for Portion of Year.** Whenever a motor vehicle, trailer or semi-trailer subject to registration under this Act is registered on or after the first day of September of any year, the tax shall be one-half the annual license tax imposed hereunder; provided, however that such vehicle shall not have been illegally operated on the highways of the Territory prior to September 1st of the year in which application for registration is made; and provided, further, however, that the minimum license tax shall be \$6.25.

(4) **Special Tax for Dealers.** Upon the application for the first set of dealer's demonstration registration plates there shall be paid a tax in the amount of

\$37.50, and for each additional set, \$18.75. Plates so obtained shall be used only in demonstrating vehicles for sale and shall not be used on any one vehicle for more than thirty consecutive days. Upon any sale or other transfer of such vehicle by a dealer, such demonstration plates shall remain with the dealer.

(5) **Registration Years to Which Applicable.** The rate of tax provided by this section prior to the

amendment hereto by the Twenty-Third Legislature for the Territory of Alaska shall apply to the registration year commencing January 1, 1952 and ending December 31, 1957.

Sec. 2. **Registration Years to Which Applicable.** The rate of tax provided by this Act, amending Sec. 4, Ch. 124, SLA 1951, shall apply to the registration year commencing January 1, 1958 and to all ensuing years.

Approved April 8, 1957

CHAPTER 177

AN ACT

Providing for a Statute Revision Commission and a Reviser of Statutes; designating the Alaska Legislative Council the Alaska Statute Revision Commission; providing the Commission with competent and adequate assistance and facilities; prescribing and defining the powers, duties and functions of such Statute Revision Commission and Reviser of Statutes and the effect of the performance thereof; and authorizing an appropriation for the revision and printing of statutes; and declaring an emergency.

(S. B. 81)

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

Section 1. **Purpose.** Recognizing that there is a pressing need in Alaska for a body of law which is clear, simplified, coordinated and generally more accessible, understandable and usable, it is deemed necessary in the public interest to provide for the revision of the statutes of Alaska and the submission of such revised statutes to a subsequent session of the Territorial Legislature for enactment into law.

vision Commission. The Alaska Legislative Council, as established in Chapter 69, Session Laws of Alaska, 1953, is hereby designated the Alaska Statute Revision Commission for the purpose of carrying out the provisions of this Act.

Section 3. **Office Space and Other Facilities.** It shall be the duty of the Department of Finance of the Territory of Alaska with the advice of the Alaska Statute Revision Commission, to supply suitable office space for said Commission in Juneau.

Section 2. **Alaska Statute Re-**

It shall be the duty of the Di-