

prior permanent or superior lien is filed against the said property. Any lien that attaches under this Section, if not satisfied by the purchasers, shall not be lost, nor shall the augmentation of the amount of the lien in proportion to expenditures made on behalf of the recipient, cease. Provided, that claim of lien shall be filed only in such cases as the Board,

in its discretion, may deem proper. If the United States so requires, it shall be reimbursed out of the money realized upon such security on a pro-rata basis in proportion to the amount it has expended in behalf of the recipient in question, and the remaining amount shall be paid to the Territorial Treasurer for the Old Age Assistance Fund.

Approved March 1, 1957

## CHAPTER 27

### AN ACT

**Relating to the tax on motor fuel used in commercial fishing craft by commercial fishermen; amending Sec. 48-5-2, (a) and (b), ACLA 1949, as amended by Ch. 80, SLA 1951; as amended by Ch. 47, SLA 1955; amending subsection (h) of Section 1, Section 2 and Section 11 of Ch. 47, SLA 1955 and adding a new Section thereto; and setting an effective date.**

(H. B. 18)

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

Section 1. Section 48-5-2, (a) and (b), Alaska Compiled Laws Annotated, 1949, as amended by Section 1 of Chapter 80, Session Laws of Alaska, 1951, and by Section 1 of Chapter 47, Session Laws of Alaska, 1955, is hereby amended to read as follows:

**Section 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 (5c) cents per gallon on all motor fuel sold and delivered, or otherwise trans-

ferred, within the Territory of Alaska; except (1) that the tax on aviation fuel shall be three (3c) cents per gallon and (2) the tax on motor fuel used in commercial fishing crafts for purposes of commercial fishing shall be two (2c) cents per gallon.

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

Sec 2. Subsection (h) of Section

1, Chapter 47, SLA 1955, is hereby amended to read as follows:

(h) As often as may be practicable, but at least once each quarter, the Tax Commissioner shall notify the Treasurer of the source of receipts, whether from aviation, boat or other motor fuels, for allocation to the proper funds, less the estimated amounts of refunds which have or may become due. Amounts estimated to become due as refunds shall be covered into a special fund in the Territorial Treasury to be known as the "Motor Fuel Tax Refund Fund", and shall be disbursed in payment of such refunds.

Sec. 3. Sec. 2 of Ch. 47, Session Laws of Alaska, 1955, is hereby amended to read as follows:

**Sec. 2. Refund for Nonhighway or Foreign Use of Fuel.** Any person who uses motor fuel, except aviation fuel or motor fuel used in commercial fishing crafts for purposes of commercial fishing, for the purpose of operating any internal combustion engine not used in nor in conjunction with any motor vehicle licensed to be operated over or along any of the public highways, roads,

trails, and streets, and as the motive power thereof, upon which the motor fuel tax has been paid, shall be entitled to and shall receive a refund of three (3) cents per gallon, provided that the entire tax levied by this Act shall be refunded to the purchaser on that portion of all motor fuel used in a foreign country on which duty is paid when such motor fuel is sold and delivered in Alaska for non-highway use in a foreign country. The Tax Commissioner shall establish the necessary regulations and prescribe appropriate forms to prove the carriage to, and the use of, such motor fuel in foreign countries.

Sec. 4. Section 11 of Ch. 47, SLA 1955 is hereby amended to read as follows:

**Sec. 11. Criminal Violation: Misdemeanor.** Any person using motor fuel with knowledge that the required tax has not been paid thereon shall be guilty of a misdemeanor, punishable by a fine of not to exceed \$500.00 or a prison sentence not to exceed one year or both.

Sec. 5. This Act shall take effect and be in force from and after March 1, 1957.

Approved March 4, 1957

## CHAPTER 28

### AN ACT

**Relating to inheritance and estate taxes; imposing an additional tax in certain instances; and providing for filing returns and inventories with the Tax Commissioner; amending Secs. 48-4-4 and 48-4-8, ACLA 1949; and declaring an emergency.**