

Territory for a period of 6 months or more. Replacements of such terminated members shall be appointed and confirmed as prescribed hereunder.

Section 3. Section 7 of Ch. 108, SLA 1949, is hereby amended to read as follows:

Section 7. **Dissolution of Committee.** The Committee shall automatically dissolve at such time as an Enabling Act, or Act of Admission shall have passed the National Congress and shall have been approved by the Presi-

dent, and the new State of Alaska shall have elected its Senators, Congressmen and State Officers and they have been seated and assumed their duties. Any part of the appropriation hereinafter made which remains unexpended shall revert to the general fund of the Territory.

Section 4. Section 8 of Ch. 108, SLA 1949, is hereby repealed.

Section 5. An emergency is hereby declared to exist and this Act shall be in full force and effect from and after the date of its passage and approval.

Approved March 12, 1957

CHAPTER 41

AN ACT

Relating to school tax; repealing Section 37-4-1, ACLA 1949, as amended by Ch. 80, SLA 1955, and Sec. 37-4-2, ACLA 1949.

(C. S. for H. B. 14)

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

Section 1. **Tax Imposed: Persons Subject to Tax: Amount: Payment: Due Date of Tax: Penalty for Delinquency.** There is hereby imposed upon all persons a school tax of \$7.50 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, in this Territory or the waters thereof, over twenty-one and under fifty-five years of age, 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 delinquency hereunder and shall be levied

against and paid by the tax-payer, 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.

Section 2. Section 37-4-1, ACLA 1949, as amended by Ch. 80, SLA 1955, and Section 37-4-2, ACLA 1949 are hereby repealed.

Approved March 12, 1957

CHAPTER 42

AN ACT

Relating to the excise tax on sale of intoxicating liquors; amending Sec. 35-4-32, ACLA 1949, as amended by Chapter 70, SLA 1951, and as amended by Chapter 79, SLA 1953.

(C. S. for H. B. 34)

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

Section 1. Sec. 35-4-32, ACLA 1949, as amended by Chapter 70, SLA 1951, and as amended by Chapter 79, SLA 1953, is hereby further amended to read as follows:

Sec. 35-4-32. Monthly Statement as to Liquor Sold: Monthly Payments: Penalty and Interest. Each such brewer, distiller, bottler, jobber, wholesaler, manufacturer or other consignor shall on or before the last day of each calendar month, airmail, postage prepaid, to the Territorial Tax Commissioner at Juneau, Alaska, a statement containing a true account of the total number of gallons, including fractional gallons, together with the respective names and Alaskan addresses of, and itemized as to the respective gallonage of each such kind of liquor sold to, or consigned to,

the respective buyers or any consignees thereof which such brewer, distiller, bottler, jobber, wholesaler, or manufacturer sold or consigned to such buyers or consignees in Alaska during the immediately preceding calendar month, and shall pay monthly to the Territorial Tax Commissioner, all taxes, computed at the foregoing or the then prevailing rates, on the respective total quantities of such respective classes of liquor so sold or consigned to such buyers or consignees during the immediately preceding calendar month. The monthly return shall be filed and the tax paid on or before the last day of each calendar month to cover the immediately preceding calendar month.

Provided, however, that each such brewer, distiller, bottler, jobber, wholesaler, manufacturer