

the Department and such other persons as he may designate.

**Sec. 24. Transfer of Control to Alaska.** Upon transfer of control of the fish and game resources of Alaska from the Federal Government to the Territory, or upon Alaska becoming a State, the Commission shall accept such transfer on behalf of the Territory or the State of Alaska and the Commission shall assume all the powers now and hereafter vested in the United States Fish and Wildlife Service prior to such transfer, which relate to the regulation and conservation of the fish and game resources of Alaska. All laws and regulations pertaining to "Alaska Fisheries", the "Alaska Game Law", and any other Federal laws or regulations relating to the fish and game of Alaska, which may be in full force and effect at the time of the transfer shall, insofar as they can be applied, be incorporated herein and shall govern the management and control of the Alaska fish and game resources during any transitional period required to place the provisions of this Act in operation and shall be effective until such time as they may be superseded by laws passed by the Alaska Legislature or rules or regulations promulgated by the Commission.

**Sec. 25. Violations: Misdemeanor: Penalty.** Any person violating any of the provisions of this Act or any rule or regulation promulgated

thereunder shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by imprisonment not to exceed one year and a fine of not exceeding five thousand dollars (\$5,000.00) or both such fine and imprisonment.

**Sec. 26. Continuation of Regulations, Agreements, Employees, Etc.** All rules, regulations, procedures, policies, funds, contracts, agreements, employees' positions, accounts, assets, liabilities, and benefit conditions and amounts, whether vested or contingent, established in any manner under any act repealed by the provisions of this Act are hereby continued except where inconsistent with the provisions of this Act. Department, division, supervisory heads, together with all employees shall continue in their respective positions at the pleasure of and until removed by the Commission created herein.

**Sec. 27. Repeal Schedule.** Chapter 68, Session Laws of Alaska, 1949; Chapter 127, Session Laws of Alaska 1951, Chapter 64, Session Laws of Alaska 1953; Chapter 65, Session Laws of Alaska 1953; Chapter 87, Session Laws of Alaska 1953; and all acts and parts of acts in conflict with the provisions of this Act, are hereby repealed.

**Sec. 28. Emergency Clause.** An emergency is hereby declared to exist and this Act shall take effect on April 1, 1957.

---

## CHAPTER 64

### AN ACT

Relating to the Territorial income tax; repealing and re-enacting Subsec-

tion A of Section 5, Chapter 115, SLA 1949, as repealed and re-enacted by Chapter 132, SLA 1951, as amended by Chapter 188, SLA 1955; amending Subsection C (2) of Section 5, Chapter 115, SLA 1949, as repealed and re-enacted by Chapter 132, SLA 1951, as amended by Chapter 188, SLA 1955; and declaring an effective date.

(H. B. 30)

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

Section 1. Subsection A of Section 5, Chapter 115, SLA 1949, as repealed and re-enacted by Chapter 132, SLA 1951, as amended by Chapter 188, SLA 1955 is repealed and re-enacted to read as follows:

**Sec. 5. Tax on Individuals, Fiduciaries, Corporations and Banks.**

**A. General Rule.** There is hereby levied and there shall be collected and paid for each taxable year upon the net income of every resident and non-resident individual, fiduciary, corporation and bank required to make a return and pay a tax under the Federal Income Tax law, a tax equal to 12½ percent of the total income tax that would be payable for the same taxable year to the United States under the provisions of Chapter 1 (except for Chapter D thereof) of subtitle A of the 1954 Internal Revenue Code, Public Law 591, 83d Congress, 2nd Session, as amended, upon all income derived from sources within the Territory, without benefit of the deduction of the tax payable hereunder to the Territory; Provided, however, the following exceptions, modifications and additions to the general rule shall apply:

(1) All taxpayers whose income includes a cost of living allowance which is exempt from the Federal Income Tax shall determine and include such

amount as a part of their income as if such cost of living allowance had not been exempt.

(2) Standard exemptions, credits and deductions may not be claimed by persons who are not residents of Alaska for the full twelve months of the tax year, and they shall be subject to the following limitations:

(a) Personal exemption and dependency credits claimed shall be allowed only in that proportion of the total exemptions and credits as the number of months said taxpayer is physically present in Alaska bears to 12 months. A fractional part of the month shall be disregarded unless it amounts to more than one half of a month in which case it shall be considered as a month.

(b) 1. Deductions claimed shall be allowed only if and to the extent that they are directly connected with:

a. income which arises from sources within Alaska; or

b. property having a situs for taxation within Alaska

2. Contributions or gifts claimed shall be allowed only:

a. in the amounts otherwise authorized by this Act; and

b. if such contributions or gifts were made within the tax year to Alaska or any political subdivision thereof for use exclusively for public purposes within Alaska, or to a non-profit corporation or association formed and located within Alaska.

Sec. 2. Subsection C(2) of Section 5, Chapter 115, SLA 1949, as repealed and re-enacted by Chapter 132, SLA 1951, as amended by Chapter 188, SLA 1955 is amended to in-

clude the following additional paragraph:

For purposes of applying this special method of allocation "entire net income" is defined to include the total of all gross income from any source whatever, after deducting all expenses necessary to derive said income.

Sec. 3. This Act shall take immediate effect upon its passage and approval or upon its becoming law without such approval, and shall apply retroactively from January 1, 1957 and thereafter.

Approved March 18, 1957

## CHAPTER 65

### AN ACT

**Relating to property subject to executions; exceptions thereto; amending Section 55-9-78, ACLA 1949, as amended by Chapter 45, SLA 1949, as amended by Chapter 74, SLA 1953.**

(H. B. 44)

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

Section 1. Section 55-9-78, ACLA 1949, as amended by Chapter 45, SLA 1949, as amended by Chapter 74, SLA 1953, is hereby further amended to read as follows:

Sec. 55-9-78. **Property Subject to Execution: Exceptions.** All other property, including franchises or rights or interests therein, of the judgment debtor shall be liable to an execution, except as in this section provided. The following property shall be exempt from execution if selected and reserved by the judgment debtor or his agent at the time

of the levy, or as soon thereafter before sale thereof as the same shall be known to him, and not otherwise:

First. The earnings of the judgment debtor, for his personal services rendered at any time within thirty days next preceding the levy of execution or attachment, to the amount of Three Hundred Dollars when it appears by the debtor's affidavit or otherwise that such earnings are necessary for the use of his family, supported in whole or in part by his labor; provided, that any money received on account on earnings during the thirty-day period