

lect revenue outside of the State of Alaska. The Commissioner of Revenue may compensate such attorneys on a direct fee or contingent fee basis at such rate as he deems fair and reasonable. If the compensation is for a direct fee or fees the Commissioner of Revenue shall pay for such services from the proper appropriation for the Department of Revenue.

Sec. 2. Sec. 2, Ch. 36, SLA 1955 is

amended to read as follows:

Sec. 2. All monies derived from such prosecutions, civil actions and collection efforts shall be covered into the General Fund.

Sec. 3. Sec. 3, Ch. 36, SLA 1955 is repealed.

Sec. 4. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 15, 1960

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## CHAPTER 128

### AN ACT

**Relating to the time for payment of state warrants; amending Sec. 3 of Ch. 130, SLA 1951; and providing for an effective date.**

(H.B. 284)

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

Section 1. Sec. 3 of Ch. 130, SLA 1951 is amended to read as follows:

Section 3. No warrant upon the state treasury will be paid unless presented at the office of the commissioner of revenue within two years of the date of its issuance. All warrants not so presented within such time shall be

deemed paid and any monies held at the expiration of such time in a special fund or account for the payment of such warrants, or any of them, shall thereupon be transferred to the General Fund.

Sec. 2. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 15, 1960

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## CHAPTER 129

### AN ACT

**Relating to the annual budgets and audits of school districts; allowing the commissioner of education to make certain budget adjustments; amending Sec. 37-3-63, ACLA 1949 as amended by Ch. 77, SLA 1951 and Ch. 49, SLA 1955; and amending Sec. 6, Ch. 49, SLA 1955; and providing for an effective date.**

(H. B. 370)

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

Section 1. Sec. 37-3-63, ACLA 1949 as amended by Ch. 77, SLA 1951 and Ch. 49, SLA 1955 is amended to read as follows:

Sec. 37-3-63. **Annual Budget or Statement of Proposed Expenditures.** The school board of each incorporated city, incorporated school district, or

independent school district shall annually before the first day of January submit to the Commissioner of Education a budget or detailed statement of proposed expenditures for the maintenance of the schools of such incorporated city or incorporated school district or independent school district during the following complete school year. Said detailed statement shall be submitted in the manner and form

prescribed by the Commissioner of Education. The Commissioner of Education shall designate those expenditures for which state payment will be allowed. All budgets will show the total enrollment by grades and the average daily membership for the elementary and the high school levels separately for the preceding year and the estimated total enrollment by grades and the estimated average daily membership for the elementary and high school levels separately for the year that the budget covers, and such other information as may be requested. The Commissioner of Education may disapprove or reduce any items in the budget and shall approve for state payment only such parts of the proposed expenditures as come within the purview of this Act, and are reasonable and necessary. The decision of the Commissioner with respect to the budget shall be final. No payment of state moneys shall be made to any school board in excess of the budget approved by the Commissioner of Education; provided, that items may be added, deleted, or changed and the total amount of the annual budget may be revised upward or downward by the Commissioner of Education at a later date, should change in enrollment or other emergency factors make such a revision necessary. The Commissioner of Education may, during each fiscal year, maintain an appropriation reserve not to exceed five per cent of the total fiscal year appropriation made for support of schools within districts pursuant to Sec. 37-3-62, ACLA 1949 as amended. Such reserve shall be expended only within the fiscal year for which appropriated and shall be used by the Commissioner of Education, in his discretion, to make adjustment payments to school districts when changes in enrollment or other emergency factors make such an adjustment necessary.

Sec. 2. Sec. 6, Ch. 49, SLA 1955 is amended to read as follows:

**Section 6. Annual Audit Required.** The school board in each incorporated city, incorporated school district, and independent school district shall each year on or before the first day of October have an audit made by a competent accountant of the school accounts for the school year ending the preceding June 30 and a certified copy of the same shall be filed immediately with the Commissioner of Education. The audit report as filed shall include audit verification of the final report of expenditures submitted in accordance with Section 5 of this Act. The Commissioner of Education shall withhold all payments of state funds after the first day of November to any school district failing to file with his office a certified copy of such audit and no state funds shall be paid to any school district after this date for any purpose until such audit is filed with the Commissioner of Education; provided, however, that the Commissioner of Education shall have the authority to conduct a re-audit or an audit check in any of the above school districts if in his judgment such action is necessary to fully substantiate the final report of expenditures of such district; and provided, further, that the Commissioner of Education shall have authority, in his discretion, on or before the 1st day of July of each year to notify the school board of any school district which was in the eighty-five per centum payment group as provided in Section 2 of this Act that his office will conduct the audit of the school accounts for the current school fiscal year ending June 30.

Sec. 3. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Approved April 15, 1960

## CHAPTER 130

### AN ACT

To appropriate \$4,500.00 from moneys in the general fund not otherwise appropriated to carry out the provisions of Ch. 23, SLA 1960, an act relating to the Governor's Committee on Employment of the Handicapped; and providing for an effective date.

(H.B. 446)