

CHAPTER 139

AN ACT

Amending Sec. 4, Ch. 47, SLA 1955; and providing for an effective date.

(H.B. 340)

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

Section 1. Sec. 4 of Ch. 47, SLA 1955 is amended to read as follows:

Section 4. Any person claiming a refund as provided in this Act shall present to the Commissioner of Revenue, a claim by affidavit upon forms to be provided by the Commissioner of Revenue with such information as such Commissioner shall require, which claim shall be accompanied by the invoice or invoices issued to the claimant at the time, of the purchase of the motor fuel. The Commissioner may require such additional information as he may deem necessary for the administration of this Act. All claims

for refunds shall be filed within one year from the date of the purchase of such motor fuel as indicated on said invoice or invoices and failure to file within such one year period shall be deemed to be waiver of any right to such refund. Date of filing shall be determined to be the date on which such claim is deposited in any U. S. Postoffice, if claim is made by mail, or the date of presentation to the office of the Commissioner or branch office of the Department of Revenue if claim is presented by the claimant personally.

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 16, 1960

CHAPTER 140

AN ACT

Relating to motor vehicle registration; amending Subsec. (2), Sec. 4, Ch. 124, SLA 1951, as amended by Ch. 50, SLA 1953, Ch. 37, SLA 1955, Ch. 176, SLA 1957 and Ch. 134, SLA 1959; and providing for an effective date.

(C.S.H.B. 352)

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

Section 1. Subsec. (2), Sec. 4, Ch. 124, SLA 1951 as amended by Ch. 50, SLA 1953, Ch. 37, SLA 1955, Ch. 176, SLA 1957, and Ch. 34, SLA 1959 is amended by adding a new subsection (c) to read as follows:

(c) The tax on all Sunday school

buses owned by non-profit religious organizations and maintained for the transportation of persons to and from church services shall be \$10.00 per year notwithstanding any other provisions of this section.

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 16, 1960

CHAPTER 141

AN ACT

Designating the design for the official seal of the State of Alaska.

(C.S.H.B. 170)