

Sec. 6. Sec. 14, Ch. 196, SLA 1955 is amended to read as follows:

Section 14. Disciplinary Proceedings and Review. Upon finally determining any cause involving the discipline, disbarment, suspension or reinstatement of a member of the Alaska Bar, the Board of Governors shall certify its findings and recommendations thereon to the Supreme Court of Alaska. Upon receiving the findings and recommendations, the Court shall, within thirty days thereafter, issue an order of disbarment, suspension, reinstatement, dismissal, or otherwise, in full accordance with the recommendations of the Board of Governors, unless the accused member shall sooner petition the Court for review of the proceedings, findings and recommendations of the Board. In the event such petition is made, the

Court shall proceed promptly with the review in the manner prescribed in the Administrative Procedure Act.

Sec. 7. Section 10, Ch. 196, SLA 1955 is amended to read as follows:

Sec. 10. Fees

a. There shall be an annual membership fee for active members which shall not exceed the sum of \$100.00 payable on or before February first of each year. The Board of Governors shall have the power before January first of any year to establish the membership fee for the succeeding year.

Sec. 8. This Act takes effect on the day after its passage and approval or on the day it becomes law without such approval.

Became law without signature April 23, 1960

CHAPTER 179

AN ACT

Relating to the school tax; prescribing penalties; changing the source of payments to the Teachers' Retirement Fund; amending Ch. 41, SLA 1957 as amended by Ch. 175, SLA 1957 and Ch. 149, SLA 1959; amending Secs. 37-4-3 and 37-4-7, ACLA 1949; repealing and re-enacting Secs. 37-4-4, 37-4-5, and 37-4-6, ACLA 1949; repealing Secs. 37-4-8 through and including 37-4-12, ACLA 1949; amending Ch. 145, SLA 1955 as amended by Ch. 142, SLA 1957; and providing for an effective date.

(S.B. 209)

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

Section 1. Sec. 1, Ch. 41, SLA 1957, as amended by Ch. 175, SLA 1957 and Ch. 149, SLA 1959 is amended to read as follows:

Section 1. Tax Imposed: Persons Subject to Tax: Amount: Payment: Due Date of Tax: Penalty for Delinquency. There is hereby imposed upon all persons nineteen years of age or over who are gainfully employed in this state or on the waters thereof a school tax of \$10.00 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, and (2) those persons exempt under the

provisions of Sec. 37-4-3, ACLA 1949 as amended or as hereafter amended. The proceeds of the tax levied by this Act shall be paid into the general fund of the state.

The tax shall be due on January 1 and shall be paid not later than April 15 of the calendar year following the 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 Commissioner of Revenue at the same time the quarterly Alaska Net Income Tax withholding return is filed, provided no deduction may be made in

the first pay period from the compensation of persons casually employed unless the amount earned in such pay period is twenty-five dollars or more. Return forms for this purpose shall be prescribed and provided by the Commissioner of Revenue. In case of any failure to make and file a return, by either an employer or an individual, as required by this Act the penalties set forth in Sec. 11, Ch. 115, SLA 1949, or that section as it may hereafter be amended, shall apply.

Sec. 2. Sec. 37-4-3, ACLA 1949 is amended to read as follows:

Sec. 37-4-3. Persons Exempt From Tax. All persons in the active military or naval service of the United States, paupers, insane persons, persons cared for by the state and all persons permanently injured, infirm, maimed or crippled so as to be disabled from earning a livelihood shall be exempt from the payment of said tax.

Sec. 3. Sec. 37-4-4, ACLA 1949 is repealed and re-enacted to read as follows:

Sec. 37-4-4. Record of Withholding. Every employer making a deduction and withholding a school tax shall furnish to the employee upon request a record of the amount of tax withheld from such employee on forms or a portion of a form or forms to be prescribed, prepared and furnished by the Commissioner of Revenue.

Sec. 4. Sec. 37-4-5, ACLA 1949 is repealed and re-enacted to read as follows:

Sec. 37-4-5. Overpayment, Credit and Refund. The Commissioner of Revenue is authorized to credit or refund all overpayments of taxes, all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that are found unjustly assessed or excessive in amount, or in any manner wrongfully collected.

Sec. 5. Sec. 37-4-6, ACLA 1949 is repealed and re-enacted to read as follows:

Sec. 37-4-6. Penalties. a. Any person required under this Act to collect, account for, and pay over any school tax imposed by this Act, who wilfully fails to collect or truthfully account for and pay over such tax, and any person

who wilfully attempts in any manner to evade or defeat any tax imposed by this Act or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than \$1,000.00 or imprisoned for not more than one year, or both, together with the costs of prosecution.

b. Any individual who wilfully makes and subscribes a return which he does not believe to be true and correct as to every material matter, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000.00, or imprisoned for not more than one year, or both, together with the costs of prosecution.

c. The term "person" as used in this section includes, but is not limited to, an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect to which the violation occurs.

Sec. 6. Sec. 37-4-7, ACLA 1949 is amended to read as follows:

Sec. 37-4-7. State to Prosecute Criminal Actions. All criminal proceedings under any provision of this Act shall be prosecuted in the name of the state.

Sec. 7. Sec. 2 (m), Ch. 145, SLA 1955 as amended by Ch. 142, SLA 1957 is amended to read as follows:

(m) "Retirement fund" means the fund consisting of all matching contributions by city school districts, monies made available by appropriations of the state legislature, and from other appropriated funds; all contributions from whatever source; and income and interest derived from the investment of monies.

Sec. 8. Sec. 9, Ch. 145, SLA 1955 is amended to read as follows:

Section 9. Contributions by the State. The state legislature shall appropriate to the Retirement Fund an amount equal to one-half the sum contributed each pay period by the teachers. The sum due hereunder shall be appropriated annually and covered into the Retirement Fund semi-annually.

Sec. 9. Sec. 10, Ch. 145, SLA 1955 is amended to read as follows:

Section 10. Contributions by the State for Arrearages. The state shall annually appropriate to the Retirement Fund from the general fund of the state, an amount equal to: (a) the arrearage payments made by teachers

as provided in Section 7 herein; and/or (b) the arrearage outstanding under option (2) of Section 13 herein.

Sec. 10. Secs. 37-4-8 through and including 37-4-12, ACLA 1949 are repealed.

Sec. 11. This Act shall take effect January 1, 1961.

Approved April 25, 1960

CHAPTER 180

AN ACT

Amending the Fish and Game Code of Alaska, particularly Sec. 31, Art. I, Ch. 94, SLA 1959, dealing with use of streams, rivers and lakes; and providing for an effective date.

(H.C.S.C.S.S.B. 249)

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

Section 1. Sec. 31, Art. I, Ch. 94, SLA 1959, is amended to read as follows:

Sec. 31. Protection of Fish and Game.

In the event that any person or governmental agency desires to construct any form of hydraulic project or to use any equipment that will use, divert, obstruct, pollute or change the natural flow or bed of any river, lake or stream or to use, except for the purpose of crossing a river or stream at an established crossing, any wheeled, tracked or excavating equipment or log dragging equipment in the bed of any river, lake or stream containing anadromous fish or that will utilize any of the waters of the State or materials from any river, lake or stream beds, such person or governmental agency shall notify the Commissioner of such intention prior to the commencement of construction, and the Commissioner shall acknowledge receipt of such notice by return mail. If the Commissioner so determines, he shall, in said letter of acknowledgment, require such person or governmental agency or submit to him full plans and specifications of the proposed construction or work, complete plans and specifications for the proper protection of fish and game in connection therewith, and the approximate date when such construction or work is to commence, and shall require such

person or governmental agency to obtain the written approval of the Commissioner as to the sufficiency of such plans or specifications before construction is commenced. If any person or governmental agency commences construction on any such works or projects without first providing plans and specifications subject to the approval of the Commissioner for the proper protection of fish and game in connection therewith and without first having obtained written approval of the Commissioner as to the adequacy of such plans and specifications submitted for the protection of fish and game, he is guilty of a misdemeanor. If any such person or government agency be convicted of violating any of the provisions of this section and continues construction on any such work or projects without fully complying with the provisions hereof, such works or projects are hereby declared a public nuisance and shall be subject to abatement as such. The cost of restoring any river, lake or stream to its original condition shall be borne by the violator and shall be in addition to any penalty imposed by the court.

Provided, that in case of an emergency arising from weather or stream flow conditions, the Department, through its authorized representatives, shall issue oral permits to a riparian owner for removing any obstructions or for repairing existing structures without the necessity of submitting prepared