

CHAPTER 120

AN ACT

Relating to the collection of penalties and interest on delinquent taxes by political subdivisions in the State of Alaska; amending Sec. 16-1-112, ACLA 1949, as last amended by Sec. 1, Ch. 69, SLA 1959; and amending Sec. 33, Ch. 174, SLA 1957.

(C.S.H.B. 191)

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

Section 1. Sec. 16-1-112, ACLA 1949, as last amended by Sec. 1, Ch. 69, SLA 1959, is amended to read:

Sec. 16-1-112. **Taxing Powers Exercisable by General Ordinance: Uniformity of Assessments: Classification of Property.** The council is empowered by general ordinance to provide for the annual assessment, levy and collection of such taxes in the manner provided by law upon all real and personal property within the limits of the corporation, and by such ordinance to fix the dates when such assessment shall be annually made; when taxes may become due; to require the listing of property subject to taxation by the owner or agent thereof; to provide for the collection of penalties and interest for nonpayment of taxes when due, and to provide such other matters and things relative to the assessment and levy of such taxes as may be proper; provided, however, all assessments shall be equal and uniform and based upon the actual value of the property assessed, and prior to fixing the rates of levy said council shall sit and publicly equalize the valuation of the property assessed as hereinafter prescribed. Provided further that the council by its general ordinance shall classify the different kinds of property for tax purposes and may grant exemptions therefrom as provided by Ch. 33, SLA 1953; and as otherwise provided by law.

Sec. 2. Sec. 33, Ch. 174, SLA 1957, is amended to read:

Sec. 33. **Rates of Penalty and Interest.** If the taxpayer is required to pay the entire tax on the due date set by the

council, a penalty not to exceed ten per centum (10%) may be added to all delinquent taxes, and interest at the rate of eight per centum (8%) per annum shall accrue upon all unpaid taxes (not including penalty) from due date until paid in full. If the taxpayer is given right to pay such taxes in two installments and the first half is not paid when due, the entire tax becomes delinquent and penalty and interest accrue as hereinafter provided. If the first half be paid when due, the second half of such taxes shall be payable on the due date fixed by the council for such second half and if not paid shall be delinquent after such date. A penalty not to exceed eight per centum (8%) shall be added to all taxes delinquent until the due date fixed for payment of such second half, and interest at the rate of eight per centum (8%) per annum shall be charged on the whole of the unpaid taxes (not including penalty) from due date until paid in full. After the due date for the payment of the second half a total penalty of not to exceed ten per centum (10%) may be added to all delinquent taxes, and interest at the rate of eight per centum (8%) per annum shall accrue, as herein provided, upon all unpaid taxes (not including penalty) from due date until paid in full. The provisions of this section apply to the rates of penalty and interest on the property tax levied by home rule cities, and home rule cities are prohibited from providing for rates of penalties and interest in conflict with the rates provided in this section.

Sec. 3. This Act does not relieve any person of any obligation with respect to any tax, penalty or interest which has accrued before the date on which this Act takes effect.

Approved April 18, 1961

CHAPTER 121

AN ACT

Relating to the regulation of motor freight carriers, amending Subsec. (2) Sec. 2, Sub-

sec. (5)a of Sec. 2, Subsec. (9) of Sec. 2, Sec. 5 and Sec. 33 of Ch. 166, SLA 1960; and providing for an effective date.

(H.B. 212)

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

Section 1. Subsec. (2) of Sec. 2, Ch. 166, SLA 1960, is amended to read as follows:

(2) The term "commission" means the Public Service Commission of the State of Alaska or its designated representative.

Sec. 2. Subsec. (5)a. of Sec. 2, Ch. 166, SLA 1960 is amended to read as follows:

a. The term "common carrier" means any person who undertakes to transport property for the general public by motor vehicle for compensation, whether over regular or irregular routes, or regular or irregular schedules, including motor vehicle operations of other carriers by rail or water and of express or forwarding companies.

Sec. 3. Subsec. (9) of Sec. 2, Ch. 166, SLA 1960 is amended to read as follows:

(9) The term "exempt carrier" means any person operating a vehicle exempted from certain provisions of this Act under section 5 hereof.

Sec. 4. Sec. 5, Ch. 166, SLA 1960 is amended to read as follows:

Sec. 5. **Exempt Vehicles.** The provisions of this Act, except where specifically otherwise provided, shall not apply to:

(1) Motor vehicles operated exclusively in the transportation of United States mail or in the transportation of newspapers or periodicals;

(2) Motor vehicles owned and operated by the United States or by the State of Alaska or any borough, city, town, or

municipality therein, or by any department of them or any of them, except when such vehicles are used to transport property of the general public for compensation in competition with other common carriers subject to the Act and further provided that regulation of such vehicles operated by the United States is permitted by the laws of the United States.

(3) Motor vehicles which are operated in connection with a business or activity in which the transportation of property in competition with established common carriers, contract carriers, or private carriers is not a regular or frequently recurring use of said vehicles, and in which the cost of transportation of such property is not included in any charge or fee made for the service rendered or products sold by said business or activity.

Sec. 5. Sec. 33, Ch. 166, SLA 1960 is amended to read as follows:

Sec. 33. **Weight Fees.** In addition to all other fees to be paid by him, every "common carrier," "contract carrier," and "private carrier" shall pay each year for each motor truck or truck tractor owned or operated by him, based upon the maximum gross unladen weight thereof as set by the carrier in his application for his regular license plates, the following fees:

12,000 pounds or less	\$25.00
12,000 pounds and not over	
18,000 pounds	\$40.00
18,000 pounds and over	\$50.00

Sec. 6. This Act takes effect immediately upon its passage and approval or upon its becoming law without such approval.

Approved April 18, 1961

CHAPTER 122

AN ACT

To provide for the construction of low standard roads giving access to subdivided Alaska lands; providing for payment for construction of such roads by means of land credit