

tax collected during each calendar month of each year to the commissioner of revenue by the last day of each succeeding month; and every user as above defined shall likewise remit the tax accrued on motor fuel actually used by him during each month, and, at the time such remittances are made, each dealer or user as herein defined shall submit a statement to the commissioner of revenue showing all motor fuel which he has distributed or used, as the case may be, during the month.

Sec. 2. Sec. 48-5-2 (f), ACLA 1949, as added by Ch. 47, SLA 1955, and amended by Ch. 152, SLA 1957, is amended to read:

(f) The monies herein collected from the taxes on motor fuel used in boats and watercraft of all descriptions shall be covered into a special "watercraft fuel tax" account in the general fund. The legislature may appropriate from this account for water and harbor facilities.

Sec. 3. Sec. 48-5-2 (h), as last amended by Ch. 27, SLA 1957, is repealed and re-enacted to read:

(h) All motor fuel tax receipts shall be paid into the general fund and distributed to the proper accounts in the general fund. Valid motor fuel tax refund claims shall be paid from the "highway fuel tax" account in the general fund.

Sec. 4. Sec. 3, Ch. 47, SLA 1955, is amended to read:

Section 3. Any person desiring to claim a refund shall obtain an annual permit from the commissioner of revenue by application therefor on such form as the commissioner shall prescribe, which application shall contain among other things the name, address, and occupation of the applicant, the nature of the business, and a sufficient description for identification of the machines or equipment in which the motor fuel is to be used and for which refund may be claimed under the permit. Such permit shall be obtained before or at the time that the first application for refund is made under the provisions of this Act. All permits shall expire at midnight of June 30 following the date of their issue.

Sec. 5. Sec. 7, Ch. 47, SLA 1955, is amended to read:

Section 7. Upon approval of any refund claim by the commissioner of revenue, a warrant shall be drawn on the "highway fuel tax" account in the general fund in favor of the applicant in the amount of the claim.

Sec. 6. Sec. 3, Ch. 63, SLA 1960, is amended to read:

Sec. 3. The tax levied by this Act shall be administered and collected in the same manner as the tax levied in Sec. 48-5-2, ACLA 1949, as amended, and the receipts from said tax shall be paid into the "watercraft fuel tax" account in the general fund of the state.

Sec. 7. This Act takes effect on July 1, 1962.

Approved April 18, 1962

CHAPTER 132

AN ACT

Amending the Fish and Game Code regarding use of streams, rivers, and lakes; and providing for an effective date.

(H.B. 405)

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

Section 1. Sec. 31, Art. I, Ch. 94, SLA 1959, as amended by Sec. 1, Ch. 180, SLA 1960, is amended to read:

Sec. 31. **Protection of Fish and Game.** The commissioner shall, in accordance

with the Administrative Procedure Act, specify the various rivers, lakes, and streams or parts thereof that are important for the spawning or migration of anadromous fish. In the event that any person or governmental agency desires to construct any form of hydraulic project, or use, divert, obstruct, pollute, or

change the natural flow or bed of any such specified river, lake, or stream, or to use any wheeled, tracked, or excavating equipment or log-dragging equipment in the bed of any such specified river, lake, or stream, such person or governmental agency shall notify the commissioner of such intention prior to the commencement of construction or act, and the commissioner shall acknowledge receipt of such notice by return air mail. If the commissioner so determines, he shall, in said letter of acknowledgement, require such person or governmental agency to 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 or in connection with such act, and the approximate date when such construction, work, or act is to commence, and, in such case, 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 the proposed construction or act is commenced. If, in such case, any person or governmental agency commences construction on any such works or projects or commences any such act 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 person

or governmental agency be convicted of violating any of the provisions of this section or continues any act, work, or projects without fully complying with the provisions hereof, such act, works, or projects are hereby declared a public nuisance and shall be subject to abatement as such. The cost of restoring any such specified 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 plans and specifications.

Should a person or governmental agency fail to notify the commissioner of any construction or act that causes material damage to the spawning beds or prevents or interferes with the migration of anadromous fish, or who, by neglect or noncompliance with plans and specifications required and approved by the commissioner, causes material damage to the spawning beds or prevents or interferes with the migration of anadromous fish, such person or governmental agency shall be guilty of a misdemeanor.

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 18, 1962

CHAPTER 133

AN ACT

Appropriating \$50,000 for the rebuilding of the dock at Angoon; and providing for an effective date.

(C.S.H.B. 443)

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

Section 1. The sum of \$50,000 is appropriated from the general fund of the state

to the Department of Public Works for the rebuilding of the dock at Angoon.

Sec. 2. This Act takes effect on July 1, 1962.

Approved April 18, 1962