

CHAPTER 138

AN ACT

To facilitate recovery of property outside the state; amending Sec. 125, Ch. 87, SLA 1957, as amended by Sec. 13, Ch. 127, SLA 1959; and providing for an effective date.

(S.B. 222)

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

Section 1. Sec. 125, Ch. 87, SLA 1957, as amended by Sec. 13, Ch. 127, SLA 1959, is amended to read as follows:

Sec. 125. Disposition of Personal Effects and Unclaimed Funds of Patients.

All articles of personal property remaining in the custody of the head of the designated hospital and belonging to a patient who has died prior to his release on convalescent status or discharge, or who has departed therefrom without authority, if unclaimed by such patient or his legal heirs or representatives within the period of one year after the decease of such patient or the date of his leaving the hospital, shall be disposed of in such manner as the department may prescribe, and any proceeds resulting therefrom shall be covered into the treasury of Alaska to the credit of the department for expenditure by the department for the administration of this Act without the necessity of legal action. Any monies remaining to the credit of

such patient, if unclaimed by his legal heirs or representatives or by such patient within the period of one year after the decease of such patient or the date of his leaving the hospital, shall be covered into the treasury of Alaska to the credit of the department for expenditure by the department for the administration of this Act without the necessity of legal action.

In all cases where a mentally ill individual has died in a foreign hospital and the department desires to recover the patient's personal property under the provisions of this section, the commissioner of health and welfare or his designated representative is authorized to secure such property and for that purpose only is hereby designated the decedent's administrator. All property so recovered shall be disposed of as provided by law.

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 139

AN ACT

Prescribing a penalty for failure to collect and pay over income tax, or for attempt to evade or defeat income tax; amending Sec. 18, Ch. 115, SLA 1949; and providing for an effective date.

(S.B. 229)

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

Section 1. Sec. 18, Ch. 115, SLA 1949, as added by Ch. 110, SLA 1955, is amended by adding a new subsection E:

E. Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax.

Any person required to collect, truthfully account for, and pay over any tax imposed by this chapter who wilfully fails to collect such tax or truthfully account for and pay over such tax, or

wilfully attempts in any manner to evade or defeat any such tax or the payment thereof shall, in addition to other penalties provided by law, be liable to a civil penalty equal to the total amount of the tax evaded, not collected, not accounted for, or not paid over, which penalty shall be in lieu of the tax not otherwise paid over to the state.

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