

(C) The lien created by the filing of the notice of claim of lien is enforced within the same time and in the same manner as a mechanics' lien is foreclosed if the lien is on real property, or as a chattel lien is enforced if the lien is on personal property. The court may allow, as part of the costs of the action, the filing and recording fees for the notice of claim, reasonable attorney's fees, and court costs.

(D) The lien created under subsec.

(A) of this section is preferred and superior to any encumbrance which may attach after the employer's payments became due, and is also preferred and superior to any encumbrance which may have attached previously, but which was not filed or recorded and of which the lien claimant had no notice.

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 146

AN ACT

Relating to taxes upon Alaska's commercial fisheries; amending Subsec. (a), Sec. 1, Subsecs. (b) (1) and (c), Sec. 3, Ch. 82, SLA 1949, as amended by Ch. 113, SLA 1951,

(H.B. 230)

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

Section 1. Subsec. (a), Sec. 1, Ch. 82, SLA 1949, as amended by Ch. 113, SLA 1951, is amended to read:

(a) Salmon canneries, both shore based and floating: An annual tax equal to six percent of the value of the raw fish purchased or otherwise obtained for canning during the year. For the purpose of this license, such raw fish value of each kind of salmon shall be deemed to be a dollar value equal to 50 percent of the average wholesale price obtained for the finished product by Alaska salmon canners during the months of August, September, October, November, and December of the license year. For the purposes of this section, wholesale price includes all receipts whether in the form of money, credits, or other valuable considerations received from the sale of the finished product without deduction for the cost of property sold, the cost of the material used, insurance costs, labor or service costs, label and labeling costs, transportation and storage costs, interest

paid, taxes, losses, or any other expense except cash discounts allowed on sales not to exceed one and one-half percent, commissions actually paid to independent brokers not to exceed five percent, and swell allowance not to exceed one-tenth of one percent.

Sec. 2. Subsec. (b) (1), Sec. 3, Ch. 82, SLA 1949, is amended to read:

(1) Returns shall be made on the basis of the calendar year to the commissioner of revenue at Juneau on or before March 31 following the close of the year.

Sec. 3. Subsec. (c), Sec. 3, Ch. 82, SLA 1949, is amended to read:

(c) **Time for Payment:** The total amount of tax imposed by this Act shall be paid on or before March 31 following the close of the calendar year.

Sec. 4. The provisions of this Act are applicable to tax liability incurred during the tax year beginning January 1, 1962, and each year thereafter.

Approved April 18, 1962

CHAPTER 147

AN ACT

Relating to the personnel rules for state employees; amending Subsec. (2), Sec. 13, Ch.