

(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.

144, SLA 1960; and providing for an effective date.

(C.S.H.B. 244)

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

Section 1. Subsec. (2), Sec. 13, Ch. 144, SLA 1960, is amended to read:

(2) For the preparation, maintenance, revision, and administration by the director of personnel, subject to approval by the commissioner of administration, of a pay plan for all positions in the classified and partially exempt services. The pay plan shall be prepared after consultation with the appointing authorities or their designee, and with representatives of interested employee groups. The pay plan shall be based upon the position classification plan, shall provide for fair and reasonable compensation for services rendered, and shall be based on the principle of like pay for like work.

Commissioners' salaries shall not constitute a maximum limit for the pay plan and in exceptional circumstances higher salaries may be specified. The pay plan may provide for uniform starting pay, increments, and area and time differentials. The pay plan prepared pursuant to this section is subject to approval by the legislature in regular or special session. Amendments to the pay plan are also subject to approval by the legislature. After the pay plan is put into effect, no salary or wage payment may be made to any state employee covered by the pay plan unless the payment is in accordance with this Act and the rules adopted pursuant to this Act.

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 148

### AN ACT

Providing for waiver of coverage by executive officers; amending Subsec. 8, Sec. 2, Ch. 193, SLA 1959.

(H.B. 251)

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

Section 1. Subsec. 8, Sec. 2, Ch. 193, SLA 1959, is hereby amended to read:

(8) Whenever the term "employer" is used in this Act, reference is had to the state or any of its political subdivisions and to any person or persons, partnerships, joint stock company, association, or corporation employing one or more persons in connection with any business or industry coming within the scope hereof and carried on in this state, and whenever the term "employee" is used herein, reference is had to an employee employed by an employer as above defined.

Every executive officer elected or appointed and empowered in accordance with the charter and bylaws of a corporation, other than an official of a municipal corporation or a charitable,

religious, educational, or other nonprofit corporation, shall be an employee of such corporation under this Act. Provided, however, that any executive officer of a corporation may waive coverage under this Act, subject to the approval of the commissioner of labor, notwithstanding provisions of Section 14 (2). Notwithstanding any other provision of this Act, any such executive officer of a municipal corporation or of a charitable, religious, educational, or any other nonprofit corporation may be brought within the coverage of its insurance contract by any such corporation by specifically including such executive officer in such contract of insurance, and the election to bring such executive officer within the coverage shall continue for the period such contract of insurance is in effect, and during such period such executive officers thus brought within the coverage of the insurance contract shall be employees of such corporation under this Act.

Approved April 18, 1962