

certain taxes collected by taxpayer; and amending Ch. 43, SLA 1949, as amended by Ch. 172, SLA 1957.

(H.B. 408)

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

Section 1. Sec. 3, Ch. 43, SLA 1949, as amended by Sec. 2, Ch. 172, SLA 1957, is amended by adding Subsecs. (9) and (10) to read:

Sec. 3. Exemptions.

(a) The following gross receipts shall be exempt from taxation hereunder:

(1) gross receipts from educational, religious, benevolent, fraternal, or charitable activities where the entire amount of such receipts is held or expended for such purposes, except receipts which are the result of a continuous engaging in a business or occupation otherwise subject hereto;

(2) gross receipts obtained in the operation of a hospital;

(3) gross receipts from municipally owned and operated utilities and from operation of utilities by incorporated utility districts or nonprofit associations and nonprofit cooperatives;

(4) gross receipts from home handicrafts up to \$500;

(5) gross receipts of resident wholesale firms registered in Alaska as domestic corporations, or otherwise identifiable as wholesalers who are residents, which are derived from sales of finished products to dealers for resale to consumers upon which resale the tax levied hereunder applies;

(6) gross receipts derived from any sale made to any person in a foreign

country for shipment out of the United States except when the goods or products sold are exported in bond for re-entry into the United States;

(7) gross receipts of manufacturers or processors derived from sales of their products manufactured or processed in Alaska except where such products are sold directly to the consumer;

(8) gross receipts subject to the gross production tax imposed by Chapter 7, ESLA 1955, except that any person subject to said gross production tax shall in no event be excused from making application for a business license and paying the initial \$25 license fee or any part thereof;

(9) gross receipts from the taxes imposed by the State of Alaska upon the sale of motor fuel;

(10) gross receipts from any consumers' sales tax collected by a taxpayer for the State of Alaska or any of its political subdivisions.

(b) The word "consumer" as used in this Sec. 3 shall mean the person who, in the ordinary common meaning of the term, ultimately uses goods, and thereby diminishes or destroys their utility.

(c) The exemption from taxation of certain gross receipts as herein provided shall in no case be construed to excuse the payment of the \$25 initial license fee or any part thereof.

Sec. 2. This Act shall apply retroactively from January 1, 1962.

Approved April 18, 1962

CHAPTER 153

AN ACT

Relating to the identification of authentic Native articles of handicraft made in Alaska; amending Secs. 1, 4, 5, Ch. 40, SLA 1961; and repealing Subsec. (d), Sec. 7, Ch. 40, SLA 1961; and providing for an effective date.

(H.B. 465)

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

Section 1. Sec. 1, Ch. 40, SLA 1961, is amended to read:

Sec. 1. Any person who makes an authentic Native article of handicraft in Alaska may obtain, in the manner provided by this Act, an identification seal to identify the article as being the product of an authentic Alaska Native handicraft. The identification seal may be affixed only to authentic Native articles of handicraft made in Alaska.

Sec. 2. Sec. 4, Ch. 40, SLA 1961, is amended to read:

Sec. 4. Any resident of the state may apply to the commissioner of commerce for a permit as agent to issue identification seals within the state only. The commissioner of commerce may examine or investigate an applicant to determine whether or not the applicant has sufficient knowledge of the handicrafts, customs, and populace of the area in which he resides to identify authentic articles of handicraft, and may issue permits to qualified applicants. Permits shall be issued without charge. The permit may limit the authority of the agent

to a certain geographical area or to a particular type or types of handicraft. The commissioner of commerce shall prescribe the form of the application and permit, the period for which the permit is to be valid, and the procedure for renewal of the permit. He may suspend or revoke the permit in the manner provided in Chapter 2, Alaska Administrative Procedure Act.

Sec. 3. Sec. 5, Ch. 40, SLA 1961, is amended to read:

Sec. 5. Any maker may present an article of handicraft to an agent for a seal. The agent shall, without charge, inspect and determine if the article is an authentic Native article of handicraft. If he determines it is authentic, he shall, without charge, affix the seal.

Sec. 4. Subsec. (d), Sec. 7, Ch. 40, SLA 1961, is repealed.

Sec. 5. 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 154

AN ACT

Relating to old age assistance; exempting from the maximum amount limitation direct payments for medical and remedial care; amending Sec. 51-2-51, ACLA 1949, as last amended by Ch. 110, SLA 1959.

(H.B. 480)

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

Section 1. Sec. 51-2-51, ACLA 1949, as last amended by Ch. 110, SLA 1959, is amended to read:

Sec. 51-2-51. **Persons Entitled to Assistance: Limitation of Amount.** Financial assistance shall be given under this Act, so far as practicable under the conditions in this state, to any aged, needy resident of the state who has resided therein for five years during the nine years immediately preceding the date of application, who has attained the age of 65 years, and who has not made a voluntary assignment or transfer of property for the purpose of qualifying for such assistance. Assistance granted shall be in such amount as will provide the ap-

plicant with a reasonable subsistence compatible with decency and health, but shall in no case exceed the rate of \$110 per calendar month, except that direct payments for medical services and remedial care shall not be considered in determining the maximum amount payable.

No payment under the provisions of this Act may be made to or in behalf of any individual who is a resident of the Alaska Pioneers' Home or any other public institution (except as a patient in a public medical institution) or any individual (a) who is a patient in an institution (either public or private) for tuberculosis or mental diseases, or (b) who has been diagnosed as having tuberculosis or psychosis and is a patient in