

sion of the Territory of Alaska, to the town of Chisana, also known as Shushanna.

Territorial
Board to co-
operate with
A. R. C. in
construction.

Section 2. That in making the expenditure hereinabove authorized in the construction of the said trail, the Territorial Board of Road Commissioners for Alaska shall have the authority, and it shall be its duty, to enter into a cooperative agreement with the Board of Road Commissioners for Alaska for the construction of the said trail; and in case such cooperative agreement is entered into the sum of Six Thousand (\$6,000.00) Dollars shall be set aside out of the funds allotted to the Third Division for the construction of said trail, which amount shall be expended by the disbursing officer of the said Board of Road Commissioners for Alaska.

Section 3. An emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

Approved April 30, 1925.

CHAPTER 70.

AN ACT

[H. B. 76]

To amend Chapter 31, Laws of 1921, as amended by Chapter 101, Laws of 1923, being an Act entitled "An Act to establish a system of license taxation, to provide for the collection thereof and to provide punishment for doing business without a license, repealing Chapter 33 of the Session Laws of 1919, and declaring an emergency."

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

Section 1. That Section 1 of Chapter 31 of the Laws of 1921 is hereby amended so as to read as follows:

"Section 1. Any person, firm or corporation prosecuting, or attempting to prosecute, any of the following lines of business, or who shall employ any of the following appliances, in the Territory of Alaska, shall apply for and obtain a license and pay for said license, for the respective lines of business and appliances, as follows:

License tax.

'1st. (a) Attorneys-at-law, chiropractors, and doctors (including persons practicing medicine, surgery or osteopathy), optometrists and dentists, ten (\$10.00) dollars per annum. Each member of a firm shall be liable for this tax.

Professions.

(b) Undertakers, conducting a business in a town of more than five hundred inhabitants, ten (\$10.00) dollars per annum.

Undertakers.

2nd. (a) Automobiles for pleasure or family use, and not intended for hire, ten (\$10.00) dollars per annum; the Treasurer of the Territory to furnish to each licensee a license metal tag, which shall be placed on each automobile, by the owner, for which a license is issued, under such regulations as the Treasurer shall make.

Automobiles for pleasure or family use.

License plates.

(b) Automobiles carrying passengers for hire, not including trucks unless carrying passengers for hire, fifteen (\$15.00) dollars per annum. The Treasurer of the Territory to furnish each licensee a metal tag which shall have the words 'For Hire', and which shall be placed on each car or automobile by the owner, for which a license is issued, under such regulations as the Treasurer shall make.

Automobiles for hire.

2½. Bakeries doing a business in excess of three thousand (\$3,000.00) dollars, and less

Bakeries.

than five thousand (\$5,000.00) dollars, shall pay a license of five (\$5.00) dollars per annum, and those doing a business in excess of five thousand (\$5,000.00) dollars shall pay an additional five (\$5.00) dollars per annum for each five thousand (\$5,000.00) dollars' worth of business, or fraction thereof, done annually.

Electric light
and power
plants.

3rd. Electric light and power plants, selling light, power or steam for heat and supplies to the public, one-half of one percent. of the gross receipts in excess of twenty-five hundred (\$2,500.00) dollars per annum from light, power and steam sold; one-half of one percent. of the net profits from supplies sold; but this tax shall not apply to plants owned by municipalities.

Telephone
companies.

4th. Telephone companies, one-half of one percent. of gross receipts in excess of fifteen hundred (\$1,500.00) dollars per annum; but this tax shall not apply to plants owned by municipalities.

Water works.

5th. Water-works selling water or power to the public, one-half of one percent. of gross receipts in excess of twenty-five hundred (\$2,500.00) dollars per annum; but this tax shall not apply to plants owned by municipalities.

Employment
agencies.

6th. Employment agencies, operating for hire and collecting a fee for services, five hundred (\$500.00) dollars per annum.

Fisheries.

7th. Fisheries:

Clam
canneries.

(a) Clam canneries, three (3) cents per case.

(b) Salmon canneries; on kings, reds, sock-eyes, ten (10) cents per case.

(c) On a pack of kings, reds and sockeyes, counted together, at any one cannery, an additional tax shall be paid as follows: On all cases in excess of ten thousand (10,000) and not more than twenty-five thousand (25,000), five (5) cents per case; on all cases in excess of twenty-five thousand (25,000) and not more than forty thousand (40,000), ten (10) cents per case; on all cases in excess of forty thousand (40,000) and not more than fifty thousand (50,000), fifteen (15) cents per case; on all cases in excess of fifty thousand (50,000), twenty (20) cents per case.

Graduated
pack tax.

(d) On medium reds, cohoes, and pinks, four and one-half (4½) cents per case.

(e) On a pack of medium reds, cohoes and pinks, counted together, at any one cannery, an additional tax shall be paid as follows: On all cases in excess of twenty-five thousand (25,000) and not more than forty thousand (40,000), two (2) cents per case; on all cases in excess of forty thousand (40,000) and not more than fifty thousand (50,000), four cents per case; on all cases in excess of fifty thousand (50,000), six (6) cents per case.

(f) On chums, three (3) cents per case.

In addition to the above tax, salmon canneries shall pay one per cent. of their net annual income. The net income shall be determined in the same manner as the net income is determined under the Federal Income Tax Law, except that no deduction shall be allowed on account of interest on bonds or money borrowed except on account of other Territorial taxes paid.

On net income.

Salteries.

(g) Salteries: Five (5) cents per one hundred pounds of mild-cured red king salmon; two and one-half ($2\frac{1}{2}$) cents per one hundred pounds on mild-cured white king salmon; ten (10) cents per one hundred pounds on salted codfish; two and one-half ($2\frac{1}{2}$) cents per one hundred pounds on all other salted and mild-cured fish.

Fish traps.

(h) Fish traps, fixed or floating, two hundred (\$200.00) dollars per annum, so called dummy traps included; and an additional tax of two (\$2.00) dollars per one thousand fish shall be paid on all fish caught in any one trap in excess of one hundred thousand (100,000).

Gill nets.

(i) Gill nets and stake nets, two (\$2.00) dollars per one hundred fathoms, or fraction thereof.

Seines.

(j) Seines, ten (\$10.00) dollars for the first one hundred fifty (150) fathoms, and five (\$5.00) dollars additional for each twenty-five (25) additional fathoms or fraction thereof.

Cold storage plants.

8th. Cold storage plants:

Doing a business of one hundred thousand (\$100,000) dollars per annum or more, five hundred (\$500.00) dollars per annum; doing a business of seventy-five thousand (\$75,000.00) dollars per annum and less than one hundred thousand (\$100,000.00) dollars, three hundred seventy-five (\$375.00) dollars per annum; doing business of fifty thousand (\$50,000.00) dollars and less than seventy-five thousand (\$75,000.00) dollars per annum, two hundred fifty (\$250.00) dollars per annum; doing business of twenty-five thousand (\$25,000.00) dollars and less than fifty thousand (\$50,000.00)

dollars per annum, one hundred twenty-five (\$125.00) dollars per annum; doing business of ten thousand (\$10,000.00) dollars and less than twenty-five thousand (\$25,000.00) dollars per annum, fifty (\$50.00) dollars per annum; doing business of four thousand (\$4,000.00) dollars per annum and less than ten thousand (\$10,000.00) dollars per annum, twenty-five (\$25.00) dollars; doing business under four thousand (\$4,000.00) dollars per annum, ten (\$10.00) dollars per annum.

The 'annual business' under this sub-division shall be considered the gross amount received for the product and for storage of produce for others.

9th. Fish buyers (dealers in fresh fish), one-tenth of one cent per pound on fish purchased, except for sale at retail, whether or not the fish buyer operated a cold storage plant.

Fish buyers.

10th. (a) Fish oil works and fertilizer plants, forty (40) cents per fifty (50) gallon barrel for oil and forty (40) cents per ton for fertilizers and fish meal.

Fish oil works and fertilizer plants.

(b) Whale oil, fifty (50) cents per fifty (50) gallon barrel for oil, and fifty (50) cents per ton for fertilizer.

Whale oil.

11th. Laundries:

Doing business of over two thousand (\$2,000.00) dollars and less than five thousand (\$5,000.00) dollars per annum, twenty-five (\$25.00) dollars per annum; doing business of five thousand (\$5,000.00) dollars or more and less than ten thousand (\$10,000.00) dollars per annum, fifty (\$50.00) dollars per annum;

Laundries.

doing business of ten thousand (\$10,000.00) dollars or more per annum, seventy-five (\$75.00) dollars per annum.

12th. Meat Markets:

Meat Markets.

Meat Markets doing a business of not less than ten thousand (\$10,000.00) dollars nor more than twenty-five thousand (\$25,000.00) dollars per annum, fifty (\$50.00) dollars per annum; doing business of not less than twenty-five thousand (\$25,000.00) dollars nor more than fifty thousand (\$50,000.00) dollars per annum, one hundred twenty-five dollars (\$125.00) per annum; doing business of not less than fifty thousand (\$50,000.00) dollars nor more than seventy-five thousand (\$75,000.00) dollars per annum, two hundred fifty (\$250.00) dollars per annum; doing business of not less than seventy-five thousand (\$75,000.00) dollars nor more than one hundred thousand dollars (\$100,000.00) per annum, three hundred seventy-five (\$375.00) dollars per annum; doing business of more than one hundred thousand (\$100,000.00) dollars per annum, five hundred (\$500.00) dollars per annum; and fifty (\$50.00) dollars additional for each twenty thousand (\$20,000.00) dollars' worth of business done in excess of one hundred thousand (\$100,000.00) dollars per annum; provided, that the sum required to be paid for a license for prosecuting the business of a meat market under the provisions of Section 2569 of the Compiled Laws shall be deducted from the amount of tax due under the provisions of this sub-division.

Mercantile establishments.

13th. Mercantile establishments, other than exclusively wholesale mercantile establishments, doing business of more than one hun-

dred thousand (\$100,000.00) dollars per annum, fifty (\$50.00) dollars per annum on each twenty thousand (\$20,000.00) dollars' worth of business done in excess of one hundred thousand (\$100,000.00) dollars.

14th. Mining: One percent. of the net income in excess of ten thousand (\$10,000.00) dollars and not in excess of five hundred thousand (\$500,000.00) dollars, and on all net income in excess of five hundred thousand (\$500,000.00) dollars, and not in excess of one million (\$1,000,000.00) dollars, one and one-half per cent. ($1\frac{1}{2}\%$); and on all net income in excess of one million (\$1,000,000.00) dollars, one and three-fourth ($1\frac{3}{4}\%$) percent.

Mining.

By 'net income' is meant the cash value of the output of the mine less operating expenses, repairs and betterments actually made, and royalties actually paid, and all taxes paid under Section 2569 of the Compiled Laws of Alaska; Provided, that the lessor of any mine operated under a lease shall be deemed to be engaged in mining within the provisions of this Act and the royalties, less the cost of collecting the same, received by him, shall be deemed to be the net income within the provisions of this Act; but where he receives royalties from more than one mining property he shall pay the tax on the aggregate income over five thousand dollars (\$5,000.00). No deduction shall be made on account of depreciation of mine, of machinery, interest on bonds or money borrowed, or other taxes paid.

By 'Mining' is meant any operation by which valuable metals, ores, minerals, asbestos, gypsum and marketable earth or stone is extracted from the earth.

Oil wells.

15th. Oil Wells: One cent per barrel in excess of five thousand (5,000) barrels from each well per annum.

Public messengers.

16th. Public Messengers: Twenty-five (\$25.00) dollars per annum.

Ships and shipping.

17th. Ships and Shipping, Freight and Transportation: Ocean and coast-wise vessels doing business for hire and plying in Alaska waters, registered in Alaska and not registered elsewhere in the United States and not paying a tax or license elsewhere, and freight and passenger lines propelled by mechanical power, registered in the Territory of Alaska, and not paying a license or tax elsewhere in the United States, and river and lake steamers and barges, as well as transportation lines doing business wholly within the Territory of Alaska; one dollar per ton on net tonnage, custom house measurement of such vessel.

Dealers in non-alcoholic beverages.

18th. Dealers in non-alcoholic beverages, ten (\$10.00) dollars per annum.

Saw mills.

19th. Saw-mills (lumber mills and shingle mills), ten (10) cents per thousand feet, board measure, of lumber per annum."

Section 2. Section 6 of Chapter 31 of the Laws of 1921 is hereby amended so as to read as follows:

Failure of licensee to keep record of business, Treasurer may estimate tax.

"Section 6. In event any licensee or other person liable for tax under this Act shall fail or refuse to make and keep such accounts as provided for in the foregoing section, or shall refuse to permit such books, records and accounts or premises to be so inspected, as above provided for, or shall refuse or neglect to make the report or return to the Treasurer of the Territory correctly showing the amount due in

form required by the Treasurer, the Treasurer of the Territory shall estimate the amount of the tax due from such information as he may have or such facts as may come to his knowledge; and such estimate, arrived at by the Treasurer, shall be accepted and treated as conclusively correct, and the licensee shall be liable for such amount as the tax under this Act; provided, however, that in the appropriate proceedings, the District Court shall have authority and it shall be its duty by the proper order to direct the licensee or such other persons as prosecute the business upon which the tax is levied by this Act, to exhibit to the said officials above mentioned, or their representatives, the books of account, vouchers and other records kept by such licensee or other person above referred to, and enforce such order in the usual manner."

District Court
may direct
exhibition of
books and
records of
licensee.

Section 3. An emergency is hereby declared to exist and this Act shall take effect from and after its passage and approval; Provided, however, that the license tax under Section 1, sub-division entitled "1st" and "2nd" shall not be operative until January 1, 1926; and provided further, that the license tax under Section 1, sub-divisions "1st" and "2nd" of Chapter 101, Session Laws of 1923, shall remain in full force and effect until January 1, 1926. Emergency.

Approved April 30, 1925.