

of residence of such non-residents allowed a similar exemption to residents of the state or territory of residence of such transferor. For the purposes of this Section the District of Columbia, Porto Rico and the Philippine Islands shall be considered territories of the United States.

Section 2. This Act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states and territories which enact it. Interpretations of Act.

Section 3. All Acts or parts of Acts inconsistent with this Act are hereby repealed. Repeal.

Approved May 3, 1933.

CHAPTER 94.

AN ACT

[S. B. 100]

Authorizing the filing of notices of liens for taxes payable to the United States of America and certificates discharging such liens, and to make uniform the law relating thereto.

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

Section 1. Notices of liens for taxes payable to the United States of America and certificates discharging such liens shall be filed in the office of the Recorder of the Commissioner's and Recorder's Precinct in this Territory, within which the property subject to such lien is situated. Liens of United States taxes and discharges, how recorded.

Section 2. When a notice of such tax lien is filed, the Recorder shall forthwith enter the same in an alphabetical Federal Tax Lien Index, showing on one line the name and residence of the taxpayer named in such notice, the Collector's serial number of such Recorder to file in "Federal Tax Lien Index," how.

notice, the date and hour of filing, and the amount of tax with the interest, penalties and costs. He shall file and keep all original notices so filed in numerical order in a file or files, designated Federal Tax Lien Notices.

Recorder to file discharge, how.

Section 3. When a certificate of discharge of any tax lien issued by the Collector of Internal Revenue or other proper officer, is filed in the office of the Recorder, where the original notice of lien is filed, said Recorder shall enter the same with date of filing in said Federal Tax Lien Index on the line where notice of the lien so discharged is entered, and permanently attach the original certificate of discharge to the original notice of lien.

"Federal Tax Lien Index," how furnished.

Section 4. Said Federal Tax Lien Index and file or files for said Federal Tax Lien Notices shall be furnished to the Recorder in this Territory in the manner now provided by law for the furnishing of books in which deeds are recorded.

Intent of Act.

Section 5. This Act is passed for the purpose of authorizing the filing of notices of liens in accordance with the provisions of Section 3186 of the Revised Statutes of the United States, as amended by the Act of March 4, 1913, 37 Statutes at Large, page 1016, and any Acts or parts of Acts amendatory thereof.

Interpretation of Act.

Section 6. This Act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states and territories which enact it.

Act cited, how.

Section 7. This Act may be cited as the Uniform Federal Tax Lien Registration Act.

Approved May 3, 1933.