

and for extermination and disposal of rabid animals. In this connection the Commissioner is directed to avail himself of services of Marshals and their deputies, municipal police officers, Highway Patrol officers, and Wild Life agents, who are all hereby authorized to assist in the protection of the public in accordance with the regulations of the Commissioner hereunder.

Export control
of animals.

(h) Establish requirements and procedure for examination and certification of dogs, cats and other animals being shipped out of the Territory."

Effective date.

Section 4. The effective date of this Act shall be April 1, 1947.

Approved February 28, 1947.

CHAPTER 10

AN ACT

[S. B. 38]

To amend Section 3280, Compiled Laws of Alaska, 1933, pertaining to return of tax paid under protest; authorizing the Tax Commissioner to make refunds of money to which the Territory is not entitled, including overpayment of tax legally imposed; and declaring an emergency.

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

Section 1. Section 3280, Compiled Laws of Alaska, 1933, is hereby amended to read as follows:

Sec. 3280. RETURN OF ILLEGAL TAX PAID UNDER PROTEST OR OVERPAYMENT OF LEGAL TAX.

(a) Whenever any taxes shall have been paid to the Tax Commissioner under protest and such taxes shall have been covered into the treasury, and the taxpayer or taxpayers involved have recovered judgment against the Tax Commissioner for the return of such tax, or where, in absence of such judgment it shall become obvious to the Tax Commissioner, that such taxpayer would obtain judgment against the Tax Commissioner for recovery of such tax if legal proceedings therefor were prosecuted by him, it shall be the duty of the Tax Commissioner, if approved by the Attorney General and the Treasurer, to issue a voucher against the general fund of the Territory for the amount of such tax in favor of such taxpayer.

Tax Commissioner may make refunds, when

Approval by Attorney General and Treasurer.

(b) Whenever, in payment of a tax legally imposed, a remittance by a taxpayer through error, or otherwise, exceeds the amount due, and the Tax Commissioner, on audit of the account in question, is satisfied that such is the case, he shall issue a voucher against the general fund for the true amount of the refund due in favor of such taxpayer.

Tax Commissioner to issue voucher.

(c) Whenever a licensee who has paid his license tax is prevented from using the license by any court order, administrative decision or other cause beyond his control, and the Tax Commissioner with the concurrence of the Attorney General determines that such is the case, the Tax Commissioner shall refund such license money to such licensee.

Refund of license not used.

Emergency
clause.

Section 2. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval.

Approved March 5, 1947.

CHAPTER 11

AN ACT

[S. B. 27]

To repeal Chapter 80, Session Laws of Alaska, 1937, and Chapter 15, Session Laws of Alaska, 1939, which established a Territorial Department of Criminal Identification and Investigation in the office of the Attorney General .

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

Section 1. That Chapter 80, Session Laws of Alaska, 1937, and Chapter 15, Session Laws of Alaska, 1939, are hereby repealed.

Approved March 5, 1947.

CHAPTER 12

AN ACT

[S. B. 25]

To amend sub-section (1) of Section 4651, Compiled Laws of Alaska,