

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

Section 1. That subsection 1st (a) of Section 3138, Compiled Laws of Alaska, 1933, is amended to read as follows:

1st. (a) Attorneys at law, chiropractors, osteopaths, optometrists, twenty five dollars (\$25.00) per annum. Each member of a firm shall be liable for this tax.

License fee.

Approved March 17, 1947.

CHAPTER 33

AN ACT

[S. B. 44]

To amend Section 2, Chapter 18, Session Laws, 1946, relating to provision for the levying and collection of a tax on motor fuel; to add sub-section (c) thereto; and declaring an emergency.

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

Section 1. That Section 2, Chapter 18, Session Laws of Alaska, 1946, is hereby amended as follows:

“Section 2. (a) There is hereby levied a tax of two cents (2¢) per gallon on all motor fuel sold and delivered, or otherwise transferred, within the Territory of Alaska.

Tax imposed.

(b) There is hereby levied a tax of two cents (2¢) per gallon on all motor fuel consumed by any user as above set forth.

Amount of tax.

(c) The monies herein collected under the provisions of this Act shall be covered into a special fund in the Territorial Treasury to be known as "Roads, Airfields, Water and Harbor Facilities Fund", and shall be expended by the Highway Engineer as nearly as practicable among the four Judicial Divisions, and be expended for roads, airfields, water, and harbor facilities. Every dealer or other person, firm or corporation not usually engaged in the business of selling motor fuel, who makes a sale or sales of motor fuel in Alaska shall collect the tax herein levied at the time of sale, and remit the total tax collected during each calendar quarter of each year to the Tax Commissioner between the first and twentieth days of the ensuing January, April, July and October, as the case may be; and every user as above defined shall likewise remit the tax accrued on motor fuel actually used by him during each quarter, and at the time such remittances are made, each dealer or user as herein defined, shall submit a statement to the Tax Commissioner showing all motor fuel which he has distributed or used, as the case may be, during the immediately preceding quarter."

Money-covered
into special
fund.

Collection of tax.

Payment to Tax
Commissioner.

Emergency
clause.

Section 2. An emergency is hereby declared to exist and this Act shall become effective immediately upon its passage and approval.

Approved March 17, 1947.