

## CHAPTER 46

## AN ACT

[S. B. 39]

To amend Sections 2935, 3143, and 3145, Compiled Laws of Alaska, 1933, and sub-sections (a) and (c) of Section 12, Chapter 55, Session Laws of Alaska, 1945, relating to public records.

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

Section 1. That Section 2935, Compiled Laws of Alaska, 1933, is hereby amended to read as follows:

Sec. 2935. WHAT ARE PUBLIC RECORDS: INSPECTION. Except where otherwise specified or declared, the books, records, papers, files, accounts, writings and transactions of every officer, board or institution in this Territory are public records and subject to such reasonable rules as the officer in charge may prescribe, and shall be open to inspection by the public during all the time the respective offices shall be open for business. Any information in the possession of the Tax Commissioner which discloses the particulars of the business or affairs of a taxpayer, or other person, is not matter of public record, except for purposes of law enforcement and the investigation by any person of law compliance, and shall be kept confidential except when production thereof is required in an official investigation or court proceeding; provided, that nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and items thereof, or of the publication of delinquent lists showing the names of taxpayers who have

Definition of  
Public Records.

Confidential  
Records.

failed to pay their taxes at the time and in the manner provided by law, together with any relevant information which may assist in the collection of such delinquent taxes.

Section 2. That Section 3143, Compiled Laws of Alaska, 1933, is hereby amended to read as follows:

Sec. 3143. RECORDS TO BE KEPT; INSPECTION. All persons subject to any Territorial tax shall keep in permanent form at his, their or its principal place of business or occupation, within the Territory, correct accounts in such manner as to readily disclose, upon examination of such accounts, the amount of tax due the Territory. The Tax Commissioner shall have the authority to promulgate rules and regulations for the making and keeping of such records.

Taxpayers' records.

Section 3. That Section 12 (a) of Chapter 55, Session Laws of Alaska, 1945, is amended to read as follows:

Section 12. (a) The Tax Commissioner, or his authorized representative, for the purpose of ascertaining the correctness of any return filed or determining whether a tax is due, or in any investigation or inspection in connection with tax matters, is authorized to examine any books, papers, records, or memoranda of any person or business. The records herein provided for, as well as the premises where a business may be conducted, shall be open at all reasonable times for official inspection, and the Tax Commissioner may summon any person to appear and produce books, records, papers, or memoranda bearing upon tax matters, and to give testimony or answer interrogatories under oath respecting the same and the Tax Commissioner

Examination of records by Tax Commissioner.

shall have power to administer oaths to such person.

Section 4. That Section 12 (c) of Chapter 55, Session Laws of Alaska, 1945, is amended to read as follows:

Section 12 (c). Any person who violates any provision of this Act or any rule or regulation promulgated hereunder shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not to exceed \$1,000.00 for each offense and all prosecutions under this section shall be brought in the District Court.

Penalties.

Section 5. That Section 3145, Compiled Laws of Alaska, 1933, is amended by substituting the words "in the manner provided by law" for the words "by the Attorney General or other authorized legal counsel for the Territory, or by a tax collector or other representative of the Treasurer, or by a marshal or deputy marshal", appearing in lines thirteen to eighteen thereof.

Amended.

Approved March 20, 1947.

---

## CHAPTER 47

### AN ACT

[S. B. 65]

To authorize the Treasurer to waive provisions of Chapter 41, Session Laws of Alaska, 1939, providing for payment of bounties on Wolves and Coyotes; and to declare an emergency.

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