

Deficiency for
bounties.

Section 1. The Territorial Treasurer is hereby authorized to approve vouchers and pay claims for bounties on wolves and coyotes not to exceed the total sum of Eleven Hundred Eighty-five (\$1,185.00) Dollars, made upon applications which failed to comply with the provisions of Chapter 41, Session Laws of Alaska, 1939, if in his opinion any such claim is made in good faith and without design to defraud the Territory. But the authority herein granted shall not extend beyond March 31, 1947.

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 20, 1947.

CHAPTER 48

AN ACT

[S. S. H. B. 76]

To amend Chapter 4 of the Extraordinary Session Laws of Alaska, 1937, as amended by Chapters 1 and 51, Session Laws of Alaska, 1939, as amended by Chapter 40, Session Laws of Alaska, 1941, as amended by Chapter 32, Extraordinary Session Laws of Alaska, 1946, relating to the Unemployment Compensation Law, by amending Subsection 2 (i) (6), by adding Subsections 2 (i) (6) (C); 2 (i) (6) (C) (1); 2 (i) (6) (K); 2 (i) (6) (L); and 2 (i) (6) (M); 2 (m); 5 (f); 14 (a) (1); 14 (a) (2); 14 (m); 2 (n) (1); and to declare an emergency.

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

Section 1. That Chapter 4, Section 2, Extraordinary Session Laws of Alaska, 1937, as amended by Section 7, Chapter 1, Session Laws of 1939, as amended by Sections

5, 8 and 9, Chapter 40, Session Laws of Alaska, 1941, be amended by adding thereto Subsections 2 (i) (6) (c), 2 (i) (6) (c) (1), 2 (i) (6) K, 2 (i) (6) L, 2 (i) (6) M and amending Subsections 2 (m) and 2 (n) (1) to read as follows:

Subsection 2 (i) (6) C. Services performed as an officer or member of the crew of a vessel, not an American vessel, and services on or in connection with an American vessel under a contract of service which is not entered into within the United States and during the performance of which the vessel does not touch at a port of the United States, provided however, that notwithstanding the foregoing provisions, the term "employment" shall include an individual's entire service as an officer or member of a crew of an American vessel wherever performed and whether in intrastate or interstate or foreign commerce, if the employer maintains within the Territory of Alaska, at the beginning of the pay period, an operating office from which the operations of the vessel are ordinarily and regularly supervised, managed, directed and controlled.

Maritime
employment
defined.

Subsections 2 (i) (6) (C) (1). "American Vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

American ves-
sel defined.

Subsection 2 (i) (6) K. Newsboy's services in selling or distributing newspapers on the street or from house to house.

Exceptions to
coverage.

Subsection 2 (i) (6) L. Specially excepted services; The term "employment" shall not include service per-

formed in any calendar quarter in the employ of any of the following organizations, if

(1) the remunerations for such services does not exceed forty-five dollars (\$45.00); or

Dues collection
for lodges.

(2) such services is in connection with the collection of dues or premiums for a fraternal benefit society, order or association and is performed away from the home office or is a ritualistic service in connection with any such society, order or association; or

Students.

(3) such service is performed by a student who is enrolled and who is regularly attending classes at a school, college or university;

Fraternal
organizations.

Fraternal beneficiary societies, orders, or associations (1) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and (2) providing for the payment of life, sickness, accident or other benefits to the members of such society, order or association or their dependents;

Labor
organizations.

Labor organizations:

Non-profit
organizations.

Business leagues, chambers of commerce, real estate boards, or boards of trade not organized for profit and no part of the net earnings of which inures to the benefit of any private shareholder or individual:

Civic clubs.

Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare;

Non-profit
clubs.

Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable

purposes no part of which inures to the benefit of any private shareholder or individual;

Subsection 2 (i) (6) M. Notwithstanding any of the other provisions of this section, services performed after July 1, 1946, shall be deemed to be in employment if with respect to such service a tax is required to be paid under any Federal Law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment compensation fund, and provided further that any employing unit may elect coverage of any such service performed during the period commencing July 1, 1946, and ending with the effective date of this Act for the duration of such period by filing with the Commission a written election in the form and manner prescribed by Section 8 (b), and upon approval thereof by the Commission such service shall be deemed to constitute employment subject to this Act throughout such period for which contributions are required thereunder.

Voluntary coverage of previous employment.

Approval by Commission.

Subsection 2 (m). "Unemployment." An individual shall be deemed "unemployed" in any week during which he performs no services and with respect to which no wages are payable to him, or in any week of less than full-time work if the wages payable to him with respect to such week are less than his weekly benefit amount, plus five dollars (\$5.00).

Unemployment defined.

Subsection 2 (n) (1). "Remuneration" means all compensation payable for personal services, including commissions and bonuses and the cash value of all compensation payable in any medium other than cash. The reasonable cash value of compensation payable in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Commission, provided, however, that the terms wages and (or) remuneration shall not include:

Remuneration defined.

(A) The amount of any payment with re-

Exceptions to
wages.

spect to services performed after January 1, 1941, to or on behalf of, an individual in its employ under a plan or system established by an employing unit which makes provision for individuals in its employ generally or for a class or classes of such individuals (including any amount paid by an employing unit for insurance or annuities, or into a fund, to provide for any such payment) on account of (a) retirement or (b) sickness or accident disability or (c) medical and hospitalization expenses in connection with sickness or accident disability, or (d) death, provided the individual in its employ (i) has not the option to receive, instead of provision for such death benefit, any part of such payment, or, if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employing unit, and (ii) has not the right under the provisions of the plan or system or policy of insurance providing for such benefit, to assign such benefit, or to receive cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of his services with such employing unit:

(B) The payment of an employing unit (without deduction from the remuneration of the individual in its employ) of the tax imposed upon an individual in its employ under Section 1400 of the Federal Internal Revenue Code with respect to services performed after January 1, 1941.

(C) Dismissal payments after January 1, 1941, which the employing unit is not legally required to make. (C) (1) "Week" means such period of seven consecutive days, as the Commission may by regulation prescribe.

Section 2. That Chapter 4, Subsection 5 (f) Extraordinary Session Laws of Alaska as amended by Section 17, Chapter 40, Session Laws of Alaska, 1941, be and the same is hereby repealed.

Section 3. That Chapter 4, Section 14, Extraordinary Laws of Alaska, 1937, be amended by adding Subsections 14 (a) (1), 14 (a) (2), and 14 (m) to read as follows:

Subsection 14 (a) (1). Contribution reports not made and filed by the date on which they are due as prescribed by the Commission shall be subject to a penalty to be assessed and collected in the same manner as contributions due hereunder equal to five percent (5%) of the contribution due if the failure to file on time was not more than fifteen (15) days, with an additional five per cent (5%) for each additional fifteen days or fraction thereof during which such failure continued, but not to exceed twenty-five percent (25%) in the aggregate and not less than two dollars and fifty cents (\$2.50) with respect to each reporting period; except that when a report is filed after such time and it is shown to the satisfaction of the Commission or its authorized representative that the failure to file was due to a reasonable cause, no such addition shall be made to the contribution.

Failure to report.

Penalties

Subsection 14 (a) (2). If the contributions are unpaid after ten (10) days from the date of the mailing or personal delivery by the Commission or its authorized representative, of a written demand for payment, there shall attach to the contribution, to be assessed and collected in the same manner as contributions due hereunder, a penalty equal to ten percent (10%) of the contributions due, provided that in no event shall such penalty be less than one dollar

Penalties after demand.

(\$1.00); and provided further that no such penalty shall attach if within ten (10) days after such mailing or personal delivery, arrangements for payment have been made with the Commission, or its authorized representative, and payment is made in accordance with such arrangements. Penalties collected in accordance with the provisions of this Section shall be paid into the Unemployment Compensation Fund.

Lien.

Subsection 14 (m). The contributions required by this act shall be a lien upon the property of an employer subject to its provisions who shall sell out his business or stock of goods, or who shall quit business, or whose property used or acquired in the business shall be sold under voluntary conveyance or under foreclosure, execution or attachment, distraint or other judicial proceedings, and such employer shall be required to file such reports as the Commission shall prescribe and to pay the contributions required by this act with respect to wages payable for employment up to the date of the happening of each contingency, and the purchaser or successor in business shall withhold sufficient of the purchase money to cover the amount of contributions due and unpaid until such time as such employer shall produce a receipt from the Commission showing that the contributions have been paid, or a certificate that no contributions are due. If such purchaser or successor shall fail to withhold purchase money as provided, and the contributions shall not be paid within ten days, such purchaser or successor shall be personally liable for the payment of the contributions accrued and unpaid on account of the operation of the business by the former owner.

Successor to be
liable.

Section 4. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval. Emergency clause.

Approved March 20, 1947.

CHAPTER 49

AN ACT

[H. B. 75]

To amend Ch. 65, Session Laws of Alaska 1941, relating to Highways and traffic thereon; repealing Ch. 86, Session Laws of Alaska 1935, and Sec. 7 of Ch. 65, Session Laws of Alaska 1941.

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

Section 1. Subsection (j) of Section 1 of Ch. 65, Session Laws of Alaska, 1941, is hereby amended to read as follows:

(j) To establish a highway patrol and a vehicle inspection service and provide the necessary equipment therefor. Highway patrol officers appointed hereunder shall have the powers now exercised by United States Marshals in the enforcement of the laws of the Territory, and city police officers deputized hereunder shall likewise have such powers.

Patrol officers to have U. S. Marshal's powers.

Section 2. Section 3 of Chapter 65, Session Laws of Alaska, 1941, is hereby amended to read as follows: