

shall be assessed within three years after the return was filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period.

Renewal of  
license.

Section 5. All applications for renewals of mining licenses shall be made on or before April thirtieth of the calendar year for which renewal is asked.

Repeals.

Section 6. Chapter 20 of the Session Laws of Alaska, 1937, as amended by Chapters 54, 62 and 67 of the Session Laws of Alaska, 1939, and Chapter 74 of the Session Laws of Alaska, 1941, and all other laws inconsistent herewith, are hereby repealed.

Emergency  
clause.

Section 7. An emergency is hereby declared to exist and this Act shall be in full force and effect from and after the date of its passage and approval, and the tax levied hereby shall be in full force and effect from and after January 1, 1947.

Governor's veto overridden, March 22, 1947.

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## CHAPTER 65

### AN ACT

[H. B. 112]

To amend Subsection 5 of Section 1 of Chapter 67, Session Laws of Alaska, 1937, as amended by Section 1 of Chapter 20, of the Special Session Laws of Alaska, 1946, relating to per diem of Territorial Officials and Employees.

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

Section 1. That Subsection 5 of Section 1, Chapter 67, Session Laws of Alaska, 1937, as amended by Section

1, Chapter 20, Special Session Laws of Alaska, 1946, is hereby amended to read as follows:

Subsection 5. Per Diem. Per Diem in lieu of subsistence, will be allowed at the rate of ten dollars (\$10.00) per day, to officials and employees when away from their home or official station, in the Territory's business. In computing per diem in lieu of subsistence, the calendar day shall constitute a per diem period; for fractional parts of a day, at the commencing or ending of continuous travel, constituting a travel period, one fourth of a calendar day will be allowed for each six hours or fraction thereof. For continuous travel of less than twenty-four hours, however, constituting a travel period, such period will be regarded as commencing with the beginning of the travel and ending with the completion thereof and for each six-hour period or fraction thereof, one-fourth of the rate for a calendar day will be allowed when the departure is after 8 a. m. and the return on the same day is prior to 6 p. m.; or for any absence not exceeding three hours.

Per Diem rate  
\$10.00.

How computed.

Approved March 26, 1947.

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## CHAPTER 66

### AN ACT

[H. B. 96]

Authorizing reimbursement of Territorial Highway Patrolmen, A. P. Brandt and Wesley I. Gilman, for their transportation from Whitehorse, Y. T. to Washington, D. C.; and declaring an emergency.