

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

Appropriation.

Section 1. Reimbursement to Territorial Highway Patrolmen, A. P. Brandt and Wesley I. Gilman, for cost to them in the sum of \$232.05 each for their transportation from Whitehorse, Y. T. to Washington, D. C., during the last year, for the dual purpose of attending FBI school and driving new automobiles to Alaska for the Territorial Highway Patrol, is hereby authorized to be paid out of the applicable appropriation for the Highway Engineer, notwithstanding the outside travel restriction contained in Chapter 26, Session Laws of Alaska, 1939.

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 26, 1947.

CHAPTER 67

AN ACT

[S. B. 102]

To amend Section 3(a)(2) of Chapter 27, Session Laws of Alaska Ex., 1946, relating to exemption of tax on exports to a foreign country.

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

Section 1. That the first paragraph of subsection (a) (2) of Chapter 27, Session Laws of Alaska, Ex. 1946, is amended to read as follows:

(2) One-half of one percentum of the gross revenue, computed in dollars, derived from wholesale sales made in the Territory, payable by the wholesaler, and one-half of one percentum of the gross market value, computed in dollars at the time of export, of all fish, gold, fur, lumber, and other commodities produced, mined, caught, manufactured or processed in the Territory, payable by the exporter; provided however, that unless such exports are in bond for re-entry into the United States, the taxes herein imposed shall not apply to gross receipts derived from the sale of property for export to a foreign country or to exportation of property to a foreign country, in the facilities of the seller, or the exporter by delivery to a carrier for hire for export, or by delivery to purchasers within the Territory of Alaska for export by such purchasers to a foreign country, upon such proof as the Tax Commissioner may prescribe.

Exemption for
foreign export.

Approved March 26, 1947.

CHAPTER 68

AN ACT

[S. B. 111]

To amend Sections 3093, 3094, 3095 and 3110, Compiled Laws of Alaska, 1933, relating to Inheritance Taxes.

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

Section 1. That Section 3093, Compiled Laws of Alaska, 1933, is amended to read as follows: