

CHAPTER 97

AN ACT

[C. S. S. B. 71]

To provide additional revenue for the Territory of Alaska for the calendar years 1947 and 1948; and declaring an emergency.

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

Section 1. That during the years 1947 and 1948, any person, firm or corporation engaging in the business of salmon canning in this Territory shall pay, in addition to all other taxes now payable under existing law, the following additional tax:

On all King, red or sockeye salmon packed .10¢ per case of 48 1-lb. cans, or its equivalent. Additional case tax.
Rate.

On all other species of salmon packed .04¢ per case of 48 1-lb. cans or its equivalent.

Section 2. The tax above provided shall accrue, become due and payable, and be collected in the same manner as all other taxes on canned salmon are now collected and paid under the existing laws of the Territory, and failure to pay the same shall subject the person, firm or corporation liable therefor, to the penalties now provided by law for failure to pay other taxes now levied upon similar products. When tax due.

Section 3. An emergency is hereby declared to exist and this Act shall take effect immediately upon its passage and approval. Emergency clause.

Approved March 31, 1947.