

CHAPTER 64

AN ACT

[S. B. 104]

Relating to certain exemptions under the Mining License Law and amending subsection (a) of Section 35-1-31, ACLA 1949.

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

Section 1. That subsection (a) of Section 35-1-31, ACLA 1949, be and is hereby amended to read as follows:

Section 35-1-31. MINING LICENSE REQUIRED: "MINING" DEFINED; AMOUNT OF TAX: DEPLETION ALLOWANCE: GROSS AND NET INCOME DEFINED: DEDUCTIONS: TAXES UPON ROYALTIES.

(a) Any person, firm or corporation, prosecuting or attempting to prosecute, or engaging in the business of mining in the Territory of Alaska during the calendar year 1947, and in all subsequent years, shall apply for and obtain from the Department of Taxation a license and thereafter pay for such license for the said business of mining.

License
required

"Mining" as used in this Section means any operation by which valuable metals, ores, minerals, asbestos, gypsum, coal, marketable earth or stone, or any of them, are extracted, mined or taken from the earth. Provided, however, that base metals shall be exempted from the provisions of Article 3, Chapter 1, Title 35, ACLA 1949, for a period of three and one-half (3½) years from the date production begins. The term "base metals" as herein used shall

Mining
defined.

Base metal
exemption.

include all metals except gold, platinum, coal, sand and gravel and marketable earths.

Mines
Commissioner
to certify.

For the purpose of administering this Act, the Territorial Commissioner of Mines shall certify to the Tax Commissioner, the dates upon which the properties producing base metals as herein defined, shall have come into production; and the Tax Commissioner shall issue a certificate of exemption to the producer, accordingly.

Approved March 22, 1951.

CHAPTER 65

AN ACT

[S. B. 34]

To amend Section 21-1-12, ACLA 1949, relating to issuance of marriage licenses.

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

Section 1. Section 21-1-12, ACLA 1949, is hereby amended to read as follows:

Sec. 21-1-12. License to parties under age of consent prohibited: Exception in case of female under age of consent: Certificate of physician: Sworn consent or certificate of parent or guardian: Order of commissioner.

(a) No license shall be issued to either of the contracting parties if under the marriage-