

expenses of administration of this Act, every producer of oil or natural gas in this Territory shall on or before the last day of each month report to the Commission and to the Territorial Treasurer his or its production in this Territory of oil in barrels and of natural gas in thousands of cubic feet during the preceding month, and at the same time shall pay to the Territorial Treasurer a tax on each and every barrel of oil and on each and every 50,000 cubic feet of natural gas produced and marketed by him or it during such preceding month. Every person purchasing such oil or natural gas shall be liable for the payment of the tax per barrel of oil or per 50,000 cubic feet of natural gas, unless it shall have previously been paid by the producer. The tax rate shall be five mills (\$.0005) per barrel of oil or per 50,000 cubic feet of natural gas.

3. For the purpose of paying expenses incidental to the establishment of the Commission, funds shall be provided by direct legislative appropriation from the gen-

eral fund.

Section 16. **Repeal.**

All Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed.

Section 17. **Separability of Provisions.**

If any section, subsection, sentence, clause, phrase or word of this Act is adjudged to be unconstitutional or invalid, such adjudication shall not affect the validity of the remaining portion of this Act. The Legislature hereby declares that it would have passed this Act, and each division, section, subsection, sentence, clause, phrase or word thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or words might be adjudged to be unconstitutional, or for any other reason invalid.

Section 18. **Effective Date.**

This Act shall become effective April 1, 1955, upon its passage and approval.

Approved March 15, 1955

CHAPTER 41

AN ACT

To provide reciprocity between this Territory and other states and territories in the matter of authority, jurisdiction and procedure for

the enforcement of payment and collection of taxes lawfully imposed; prescribing authority and jurisdiction relating thereto.

(H. B. 94)

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

Section 1. The courts of the Territory of Alaska shall recognize and enforce the liability for taxes lawfully imposed by the laws of any state or territory which extends a like comity in respect of the liability for taxes lawfully imposed by the laws of this Territory, and the officials of such other state or territory hereby are authorized to bring action in the courts of this Territory for the collection of such taxes. The certificate of the secretary of state of such other state or territory that such officials have the authority to collect the taxes sought to be collected by such action shall be conclusive proof of that authority.

The Attorney General of the Ter-

ritory of Alaska hereby is empowered to bring action in the courts of other states or territories to collect taxes legally due the Territory of Alaska.

Section 2. The term "taxes", as used in this section, includes:

(a) Tax and license assessments lawfully made, whether they are based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Penalties lawfully imposed pursuant to a taxing or licensing statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

Approved March 15, 1955

CHAPTER 42

AN ACT

Relating to the offense of driving a vehicle without the owner's consent; reducing penalties; amending Subsection (a) of Section 50-5-1, ACLA, 1949, as amended by Section 1 of Chapter 103, SLA, 1953.

(H. B. 54)