

any mine operated under a lease shall be deemed to be engaged in mining within the provisions of this Act, and the royalties received by him shall be deemed to be the net income hereunder of his said mining operations, and where such lessor receives royalties from more than one

mine or mining operation, the tax, payable hereunder by such lessor, shall be computed upon the aggregate royalties received by such lessor from all such mines or mining operations as though they constituted a single mining operation.

Approved March 23, 1955

CHAPTER 79

AN ACT

To authorize the Alaska Board of Vocational Rehabilitation to enter into an agreement with the Secretary of Health, Education and Welfare to carry out the provisions of the Federal Social Security Act, as amended, relating to the making of determinations of disability under title II of such Act; and declaring an emergency.

(S. B. 108)

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

Section 1. Authority to Execute Agreement; The Alaska Board of Vocational Education acting by and through the Office of Vocational Rehabilitation, is hereby authorized to enter into necessary agreements on behalf of Alaska with the Secretary of Health, Education and Welfare to carry out the provisions of the Federal Social Security Act, as amended, relating to the making of determinations of disability un-

der Title II of said Act.

Section 2. Treasurer Authorized to Disburse Monies: The Treasurer of Alaska is hereby authorized and directed as custodian of the monies paid by the Federal Government to Alaska to comply with any agreements that may be entered into under the provisions of Section 1 of this Act and shall disburse such monies in accordance with instructions from the Director of the Alaska Office of Vocational Rehabilitation.

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

Approved March 23, 1955

CHAPTER 80

AN ACT

To amend Section 37-4-1 ACLA 1949, pertaining to school taxes; and prescribing an effective date.

(S. B. 114)

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

Section 1. Section 37-4-1 ACLA 1949 is hereby amended so as to read as follows:

Sec. 37-4-1. **Tax imposed: Persons subject to tax: Amount: Payment.** There is hereby imposed upon all male persons and all female persons except those who are unemployed and whose support is entirely dependent upon the income of their husbands and whose husband has paid a school tax for the current year, in this Territory or the waters thereof, over twenty-one and under fifty-five years of age, except those mentioned in the next following section, a school

tax of \$7.50 per year; all persons subject to said tax shall pay the same, upon demand, to the school tax collector between the first day of January and the first day of December of each year. Any person subject to said tax who shall fail or neglect to pay the same when demand for payment thereof is made, or if the school tax collector fails to demand or collect the same during that time, shall pay such tax at any time during that year to the school tax collector of the district in which he may be or to the Tax Commissioner at Juneau.

Section 2. **Effective date.** This Act shall become effective on the 1st day of January, 1956.

Approved March 23, 1955