

b. if such contributions or gifts were made within the tax year to Alaska or any political subdivision thereof for use exclusively for public purposes within Alaska, or to a non-profit corporation or association formed and located within Alaska.

Sec. 2. Subsection C(2) of Section 5, Chapter 115, SLA 1949, as repealed and re-enacted by Chapter 132, SLA 1951, as amended by Chapter 188, SLA 1955 is amended to in-

clude the following additional paragraph:

For purposes of applying this special method of allocation "entire net income" is defined to include the total of all gross income from any source whatever, after deducting all expenses necessary to derive said income.

Sec. 3. This Act shall take immediate effect upon its passage and approval or upon its becoming law without such approval, and shall apply retroactively from January 1, 1957 and thereafter.

Approved March 18, 1957

## CHAPTER 65

### AN ACT

**Relating to property subject to executions; exceptions thereto; amending Section 55-9-78, ACLA 1949, as amended by Chapter 45, SLA 1949, as amended by Chapter 74, SLA 1953.**

(H. B. 44)

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

Section 1. Section 55-9-78, ACLA 1949, as amended by Chapter 45, SLA 1949, as amended by Chapter 74, SLA 1953, is hereby further amended to read as follows:

Sec. 55-9-78. **Property Subject to Execution: Exceptions.** All other property, including franchises or rights or interests therein, of the judgment debtor shall be liable to an execution, except as in this section provided. The following property shall be exempt from execution if selected and reserved by the judgment debtor or his agent at the time

of the levy, or as soon thereafter before sale thereof as the same shall be known to him, and not otherwise:

First. The earnings of the judgment debtor, for his personal services rendered at any time within thirty days next preceding the levy of execution or attachment, to the amount of Three Hundred Dollars when it appears by the debtor's affidavit or otherwise that such earnings are necessary for the use of his family, supported in whole or in part by his labor; provided, that any money received on account on earnings during the thirty-day period

hereinabove mentioned and prior to the levy of the execution or attachment, shall be charged against the exemption herein mentioned, and the amount of exemption shall be reduced accordingly; it being the intention of the Act to provide an exemption to the wage earner of not to exceed Three Hundred Dollars in every thirty-day period prior to the levy of attachment or execution.

Second. Books, pictures, and musical instruments owned by any person, to the value of three hundred dollars;

Third. Necessary wearing apparel owned by any person for the use of himself or his family: Provided, watches or jewelry exceeding in value the sum of two hundred dollars shall not be exempt by virtue of this subdivision;

Fourth. The tools, implements, apparatus, motor vehicles, books, office furniture, business files, animals, laboratory, and any other article necessary to enable any person to carry on the trade, occupation, or profession by which such person habitually earns his living to the value of eight-

een hundred dollars; also sufficient quantity of food to support such animals, if any, for six months;

Fifth. The following property, if owned by the head of a family and in actual use or kept for use by and for his family, or when being removed from one habitation to another on a change of residence: Animals, household goods, furniture, and utensils to the value of twelve hundred dollars; also food sufficient to support such animals, if any, for six months, and provisions actually provided for family use and necessary for the support of such person and family for six months;

Sixth. All property of any public or municipal corporation;

Seventh. No article of property, hereinbefore mentioned shall be exempt from execution issued on a judgment recovered for its price, and in the event the said article of property has been sold or exchanged for other property the proceeds of the sale or the article for which it was exchanged shall not be exempt from execution.

Approved March 18, 1957

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## CHAPTER 66

### AN ACT

Relating to Title 40, Health and Safety Chapter 1, Section 40-1-6, Alaska Compiled Laws Annotated 1949, as amended by Section 16 of Chapter 118, Session Laws of Alaska, 1949, relating to radiation protection and prescribing functions, powers and duties relating to prevention and prohibition of unnecessary radiation.